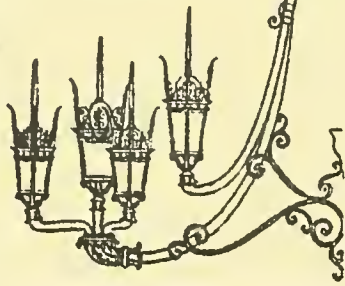


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# City of Boston and County of Suffolk

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## AUDITING DEPARTMENT

### ANNUAL REPORT

For the Fiscal Year Ending

June 30, 1977



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# City of Boston and County of Suffolk

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## AUDITING DEPARTMENT

### ANNUAL REPORT

For the Fiscal Year Ending

June 30, 1977







## AUDITING DEPARTMENT

## CITY OF BOSTON AND COUNTY OF SUFFOLK

*To the Honorable Kevin H. White, Mayor of Boston, and Members of the City Council.*

GENTLEMEN:

I am pleased to present the financial statements of the City of Boston and County of Suffolk for the year ended June 30, 1977. Highlights of the year's operations are summarized below.

## GENERAL REVENUE FUNDS (SECTION B)

Actual revenues during fiscal 1977, excluding those from real estate taxes, were \$46 million in excess of original estimates. The excess revenues resulted from \$15 million of additional reimbursements from the Commonwealth for school construction, transportation of children, and prior years' cost-of-living payments to retired teachers, \$8 million reimbursements from the federal government for fringe benefits and indirect costs on federal grants, \$11 million additional Federal Revenue Sharing and \$6 million Federal Local Fiscal Assistance.

The additional revenues from revenue sharing and local fiscal assistance were appropriated and expended, and the balance of \$29 million was added to fund balance.

Expenditures for the year were \$18 million in excess of appropriations. Three million dollars of this amount were charged to surplus as an offset to the excess receipts, and \$15 million will be raised in 1978 taxes.

Over-expenditures were accounted for principally by \$6 million in the school department, \$7 million in police overtime, and \$3 million from an increase in group insurance rates. Total general fund expenditures amounted to \$640 million compared to \$628 million in fiscal 1976. Increases of \$10 million each in retirement contributions and debt service were offset by a reduction of \$7 million in city operating expenditures, including those funded by revenue sharing.

Collections of fiscal 1977 taxes through June 30 amounted to \$396 million or 87 percent of the total levy of \$454 million compared with collections of 87 percent of the 1976 levy as of June 30, 1976.

A reserve for abatements of \$22.7 million was established for 1977, of which \$4.5 million remained as of June 30. However, abatements of prior years' taxes were in excess of reserves for such prior years by \$17 million, which will be raised in future taxes.

As a result of revenues received in excess of expenditures coupled with adjustment of certain liability accounts which had been overstated in prior years, the City's Free Cash deficit was reduced by \$31 million to \$21 million.

## SPECIAL REVENUE FUND (SECTION C)

Grants and other special revenue received amounted to \$81 million as compared to \$69 million in the prior fiscal year. Sixty-one million dollars was received from the federal government of which \$20 million was for school purposes, \$35 million for the Comprehensive Employment and Training (CETA) program, and \$4 million for crime control (LEAA) programs. In addition \$20 million was received from the Commonwealth of which approximately \$18 million was for school programs.

## CAPITAL IMPROVEMENTS FUND (SECTION D)

Capital expenditures amounted to \$59.5 million as compared with \$109 million in fiscal 1976. Thirty-two million of such expenditures were for schools, \$10 million for public buildings, \$8 million for urban renewal, and \$6 million for public ways, water mains, and sewer lines. Contracts encumbered against bonds authorized but not yet issued amounted to \$44 million at June 30, 1977, a reduction of \$10 million from the prior year.

## DEBT AND SINKING FUNDS (SECTION E)

General Obligation Debt issued during the year amounted to \$75 million at an average interest rate of 7.6 percent as compared to 9.3 percent during the prior year. Redemptions during the year amounted to \$34.5 million resulting in a net increase in bonds outstanding of \$40.5 million to a total of \$472 million.

Proceeds of the bond issues were used to redeem \$20 million of bond anticipation notes outstanding at the beginning of the year and to finance \$55 million of capital expenditures, the balance of capital expenditures being financed through \$5 million of bond anticipation notes outstanding at June 30, 1977. New authorizations for bonds amounted to only \$4 million with the result that bonds authorized but unissued declined by \$71 million to \$217 million.

Rapid transit debt was reduced by redemptions from \$13.9 million to \$11.3 million. This debt is completely covered by sinking funds.

Revenue anticipation notes were issued during the year in the amount of \$190 million. These notes were routinely redeemed, and in addition the amount of notes outstanding at the year-end was reduced to \$15 million from \$30 million outstanding at the beginning of the year. Revenue anticipation notes are necessary because of the fact that expenses are incurred throughout the year beginning July 1 while taxes are collected November 1 and May 1.

## ENTERPRISE FUNDS (SECTION G)

Enterprise funds include the Water and Sewer Divisions of the Public Works Department and the Cemetery Division of the Parks and Recreation Department. During fiscal 1977 the Water Division operated at a small profit as a result of a rate increase effective April 1, 1976. The Sewer Division incurred a loss of \$5.6 million due primarily to the fact that the sewer charge of \$1.00 per thousand cubic feet of water used has remained unchanged since its inception in 1961.

On June 30, 1977, the cumulative deficit of the Water and Sewer Divisions amounted to \$25.7 million, which represented a charge against future property taxes. However, on August 5, 1977, the newly formed Water and Sewer Commission assumed the assets and liabilities of the Water and Sewer Divisions and reimbursed the city for this deficit. The city has guaranteed \$45.5 million outstanding bond anticipation notes of the Commission.

During fiscal 1977, the 1975 sewer deficit of \$5.6 million was raised in taxes. Also during 1977, \$1.7 million representing an adjustment for uncollected taxes applicable to losses raised in taxes in prior years was charged back to the water and sewer funds.

The major enterprise of the city is the Boston City Hospital. However, operations of the hospital are accounted for in the general revenue fund. The hospital budget is reviewed in detail by the City Council. No separate financial statements are prepared.

## COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

AND

## OTHER FEDERAL ASSISTANCE FUNDS (SECTION H)

Community Development Block Grants received during the year amounted to \$39 million in addition to \$18 million carried forward from 1976. Expenditures amounted to \$28 million with an additional \$19 million encumbered. Community Development grants cover a large number of projects in the areas of human services, construction and development, and housing throughout the neighborhoods of the city. In addition, the city received a total of \$12 million from Local Fiscal Assistance and Local Public Works grants.

The firm of Coopers & Lybrand is in the process of conducting an audit of the books and records of the Community Development Block Grant fund for the two years ended June 30, 1977.

## RETIREMENT SYSTEM (SECTION I)

Operation of the State-Boston Retirement System to which all city and county employees, with a few minor exceptions, belong is governed by Chapter 32 of the General Laws of the Commonwealth of Massachusetts. The system is administered by the Boston Retirement Board which consists of a member elected by the employees and currently serving as chairman, the city auditor, and an appointed member.

Either 5 percent or 7 percent is deducted from employee pay, depending upon hiring date, and credited to an annuity savings fund. This fund is invested in fixed income securities and used to pay a portion of the employees retirement allowance at time of retirement. The balance of the retirement allowance is paid by the city on a "pay as you go" basis through contributions to the pension fund of the system. Currently, retirement allowances are paid approximately 10 percent from annuity funds and 90 percent from the city's contribution.

A study by an actuarial consultant for the Retirement Law Commission of the Commonwealth estimated that the system's unfunded pension liability as of January 1, 1976, was approximately \$1.15 billion.

The Boston Retirement Board also administers a predecessor retirement system under Chapter 521 of the Acts of 1922. This system is being phased out; as of June 30, 1977, assets were approximately \$3 million at book value, and unfunded liabilities approximately \$6 million.

The city also pays what are known as non-contributory pensions. These pensions are paid to a few employees who pre-date either of the above-mentioned systems and to veterans who meet certain requirements which permit them to withdraw their accumulated payroll deductions and receive a pension directly from the city. These pensions amounted to \$8.7 million during fiscal 1977.

Contributions to the State-Boston system for fiscal 1977 amounted to \$51 million which was 7.9 percent of total appropriations. The contribution for 1978 is \$54.6 million.

## ACCOUNTING POLICIES AND PROCEDURES

The city maintains its books on a modified accrual basis of accounting under which real and personal property taxes, less a reserve for abatements, are credited to revenue when levied; other revenue items are not credited until received. Expenditures, refunds, and similar items are charged to operations as incurred and set up in warrants payable or other applicable accounts. Capital expenditures are charged to applicable expenditure accounts as incurred. The city does not maintain records of fixed assets. In accordance with procedures prescribed by the Commonwealth, deficits to be raised in next year's taxes are segregated from surplus. The city is in the process of shifting its accounting records from a single, all-inclusive fund to separate fund accounting. This annual report has been presented on a fund basis in a format which follows, to the extent possible, generally accepted accounting principles.

The city's accounting procedures, as outlined above, follow procedures established by the Commonwealth of Massachusetts for cities and towns. They differ in certain respects from generally accepted accounting principles as established by the Municipal Finance Officers Association and the American Institute of Certified Public Accountants. Our effort to bridge this gap is continuing. The firm of Coopers & Lybrand has been engaged to conduct an audit of the city's accounts and financial statements for fiscal 1978.

Respectfully submitted,

WALTER W. MERRILL,  
*City Auditor and Auditor of the County of Suffolk.*





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**SECTION A**

**COMBINED STATEMENTS**

## EXHIBIT A-1

## City of Boston and County of Suffolk

## COMBINED BALANCE SHEET

June 30, 1977

	General Revenue Funds (Exhibit B-1) (Note 1)	Special Revenue Funds (Exhibit C-1)	Capital Improvements Fund (Exhibit D-1)
<b>ASSETS</b>			
Cash on Hand and in Banks (Exhibit A-2)	\$23,114,991		\$512,175
Amounts Due from (to) Other Funds	20,242,863	\$11,303,103	(1,600,916)
Property Taxes Receivable	81,963,524		
Less: Overlay Reserve for Abatements	(1,531,809)		
Reserve for Uncollected Charges Added to Taxes	(2,766,634)		
Accounts Receivable	76,338,335		
Less: Amounts not Available until Collected	(76,338,335)		
Due from Federal Government	5,600,987	21,135,850	
Prepaid Expenses	641,275		
Investments at Book Value			
Amounts to Be Provided for Debt Retirement			
<b>Total Assets</b>	<b>\$124,265,197</b>	<b>\$32,738,953</b>	<b>(\$4,088,741)</b>

## LIABILITIES, RESERVES AND FUND BALANCES

## LIABILITIES AND RESERVES

Temporary Notes Payable	\$15,000,000		
Accounts and Warrants Payable	17,827,488		\$1,566,209
Reserves for Encumbrances	14,780,107		
General Obligation and Sinking Fund Bonds			
Revenue Anticipation Notes			
Bond Anticipation Notes			
Appropriation Balances and Miscellaneous Reserves	835,787		
Reserve for Appropriation Deficit	(15,000,000)		
Abatements in Excess of Estimates	(25,378,975)		
<b>Total Liabilities and Reserves</b>	<b>\$38,064,107</b>		<b>\$1,566,209</b>
<b>Fund Balance (Deficit)</b>	<b>\$86,200,790</b>	<b>\$32,738,953</b>	<b>(\$8,654,950)</b>
<b>Total Liabilities, Reserves and Fund Balances</b>	<b>\$124,265,197</b>	<b>\$32,738,953</b>	<b>(\$4,088,741)</b>

NOTE 1. Includes Federal Revenue Sharing Funds.

## EXHIBIT A-1

## City of Boston and County of Suffolk

## COMBINED BALANCE SHEET

June 30, 1977

Enterprise Funds (Exhibit G-1)	Community Development Block Grant Funds (Exhibit H-1)	Other Federal Assistance Funds (Exhibit H-3)	Total (Memorandum Only)	Debt and Sinking Funds (Exhibit E-1)	Trust and Agency Funds (Exhibit F-1)
		\$3,300,212	\$26,927,378	\$276,021	\$1,265,232
(\$25,247,799)	(\$1,537,319)	(2,756,677)	(2,596,775)		2,596,775
			81,963,524		
			(4,531,809)		
			(2,766,634)		
14,508,577			85,015,874		
(14,508,577)			(85,015,874)		
	33,007,125	5,708,627	65,752,889		
			641,275		
				11,277,886	28,759,272
				491,825,515	
(\$25,247,799)	\$31,470,076	\$6,252,162	\$165,389,818	\$503,379,122	\$32,621,279
			\$15,000,000		
	\$1,975,708	\$934,531	55,303,936		
\$616,316			15,396,423		
				483,313,500	
				15,000,000	
				5,000,000	
			835,787		
			(15,000,000)		
			(25,378,975)		
\$616,316	\$1,975,708	\$934,531	\$46,157,171	\$503,313,500	
(\$25,864,115)	\$29,494,368	\$5,317,631	\$119,232,677	\$65,922	\$32,621,279
(\$25,247,799)	\$31,470,076	\$6,252,162	\$165,389,818	\$503,379,422	\$32,621,279

**EXHIBIT A-2**  
**City of Boston and County of Suffolk**  
**COMBINED ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS**  
**Year Ended June 30, 1977**

	General Revenue Funds (Exhibit B-1)
Cash Balance, June 30, 1976 . . . . .	\$27,820,131
Additions:	
Receipts . . . . .	1,008,057,723
Transfers . . . . .	10,689,987
	<u>1,018,747,710</u>
Deductions:	
Disbursements . . . . .	1,025,889,273
Cash Balance, June 30, 1977 (Exhibit A-1) . . . . .	<u><u>\$20,678,568</u></u>



## EXHIBIT A-2

City of Boston and County of Suffolk

## COMBINED ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 1977.

Federal Revenue Sharing Funds (Exhibit B-1)	Capital Improvements Fund (Exhibit D-1)	Community Development Block Grant Funds (Exhibit H-1)	Other Federal Assistance Funds (Exhibit H-3)	Total (Memorandum Only)
\$2,973,503	\$441,296	\$—0—	\$—0—	\$31,234,930
23,270,278 (11,414,001)	110,949,928 2,724,191	27,660,933 (4,225,006)	7,170,490 2,224,829	1,177,109,352 —0—
11,856,277	113,674,119	23,435,927	9,395,319	1,177,109,352
12,393,357	113,603,240	23,435,927	6,095,107	1,181,416,904
\$2,436,423	\$512,175	\$—0—	\$3,300,212	\$26,927,378



**SECTION B**

**GENERAL REVENUE FUNDS**



**EXHIBIT B-1**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Balance Sheet**

	General Revenue Funds	Federal Revenue Sharing Funds	Total	
			June 30, 1977	June 30, 1976
<b>ASSETS</b>				
Cash on Hand and in Bank (Note 1)	\$20,678,568	\$2,436,423	\$23,114,991	\$30,793,634
Due from Federal Government		5,600,987	5,600,987	
Due (to) from Federal Revenue Sharing Funds	81,968	(81,968)		
Property Taxes Receivable (Schedules B-5 and B-6)	81,963,524		81,963,524	75,712,747
Less: Overlay Reserve for Abatements (Note 2)	(4,531,809)		(4,531,809)	(11,219,862)
Reserve for Uncollected Charges Added to Taxes (Note 3)	(2,766,634)		(2,766,634)	(1,589,414)
Accounts Receivable (Schedule B-4)	76,338,335		76,338,335	65,571,742
Less: Amounts Not Available Until Collected	(76,338,335)		(76,338,335)	(65,571,742)
Prepaid Expenses	641,275		641,275	392,718
Reimbursements Due from Agency Funds (Exhibit F-1)				21,876
Due from Enterprise Fund	25,247,799		25,247,799	20,810,377
Due from Community Development Block Grant Funds	598,306		598,306	
Due from Capital Improvements Fund	5,539,959		5,539,959	
Due from Sinking Funds				34,541
Due from Local Fiscal Assistance Fund	2,931,875		2,931,875	
<b>Total Assets</b>	<b>\$130,384,831</b>	<b>\$7,955,442</b>	<b>\$138,340,273</b>	<b>\$114,956,617</b>
<b>LIABILITIES, RESERVES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Revenue Anticipation Notes Payable	\$15,000,000		\$15,000,000	\$30,000,000
Warrants Payable (Note 1)	34,554,304	\$937,233	35,491,537	47,642,144
Tax Refunds Payable	4,034,196		4,034,196	2,309,611
Overpayments of Taxes, Licenses, etc.				606,828
Payroll Deductions and Deposits	4,910,737		4,910,737	
Accrued Payroll	3,391,018		3,391,018	
Due to Special Revenue Funds	11,303,103		11,303,103	16,742,107
Due to Community Development Block Grant Funds				68,232
Due to Trust Funds	2,596,775		2,596,775	1,338,768
Due to Local Public Works Fund	175,198		175,198	
Miscellaneous Liabilities				229,626
<b>Total Liabilities</b>	<b>\$75,965,331</b>	<b>\$937,233</b>	<b>\$76,902,564</b>	<b>\$98,937,316</b>
<b>RESERVES AND FUND BALANCES</b>				
Fund Balances (Note 5)	\$80,024,032	\$6,176,758	\$86,200,790	\$42,113,903
Reserve for Encumbrances (Note 6)	13,938,656	811,451	14,780,107	14,095,610
Reserve for Appropriation Deficit	(15,000,000)		(15,000,000)	(20,712,689)
Reserve for Appropriations Carried Forward	835,787		835,787	859,147
Abatements in Excess of Reserves	(25,378,975)		(25,378,975)	(20,336,670)
	<b>\$54,419,500</b>	<b>\$7,018,209</b>	<b>\$61,437,709</b>	<b>\$16,019,301</b>
<b>Total Liabilities, Reserves and Fund Balances</b>	<b>\$130,384,831</b>	<b>\$7,955,442</b>	<b>\$138,340,273</b>	<b>\$114,956,617</b>

NOTE 1. Includes cash equivalent of \$21,000,000 at June 30, 1976.

NOTE 2. The overlay reserve for abatements is provided for by the Funding Loan Law, Chapter 717, Section 5, Acts of 1957.

NOTE 3. Reserve to adjust to cash basis delinquent sewer and water charges and betterment assessments added to taxes.

NOTE 4. Includes \$15,000,000 due to State-Boston Retirement System. A ruling has been requested from the insurance commissioner of the state whether this amount can be offset against alleged overpayments by the city in prior years.

NOTE 5. In order to prepare for the forthcoming audit of the City's financial statements, a program was instituted to analyze the balances in certain of the City's balance sheet accounts. As the result of this work, it was found that certain liability accounts were carried on the books at amounts in excess of amounts actually owed, a condition which had apparently existed for a number of years. Accordingly, these accounts were restated with a resulting increase in fund balance. This program is continuing and it is anticipated that additional adjustments, either favorable or unfavorable, will be made in future years.

NOTE 6. Open purchase and service orders, contracts, and estimated costs for utilities and similar services incurred but not yet billed are charged to expenditures and set up as reserves for encumbrances.



**EXHIBIT B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparison of Actual with Estimated Revenues**  
**Year Ended June 30, 1977**

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
<b>Departmental Revenues: (Schedule B-10)</b>			
City . . . . .	\$16,066,534	\$26,033,086	
County . . . . .	7,190,442	8,239,368	
School Committee . . . . .	560,743	499,364	
Health and Hospitals . . . . .	56,040,000	58,496,934	
<b>Total Departmental Revenues . . . . .</b>	<b>\$79,857,719</b>	<b>\$93,268,752</b>	<b>\$13,411,033</b>
<b>Revenues from State:</b>			
<b>For City and General Purposes:</b>			
Loss of Taxes on Land . . . . .	\$1,187,052	\$1,149,539	
Government Center in Lieu of Taxes . . . . .	357,570	357,570	
<b>Real Estate Abatements:</b>			
To Veterans . . . . .	44,500		
To Widows and Others . . . . .	127,942	397,815	
To Blind Persons . . . . .	27,061		
Public Libraries — Local Aid . . . . .		240,402	
Highway Fund Distribution . . . . .	1,450,871	1,479,658	
Local Aid Fund Distribution . . . . .	8,410,333	8,759,394	
Urban Renewal (Federally Aided) Projects . . . . .	1,701,571	1,701,571	
Urban Redevelopment . . . . .	6,370,800	7,267,026	
Veterans' Benefits . . . . .	1,487,988	665,235	
Pensions to Retired Teachers . . . . .	14,561,870	20,062,677	
Old State House Development Project . . . . .		33,000	
	<b>\$35,727,558</b>	<b>\$42,113,887</b>	
<b>For County Purposes:</b>			
Reimbursement of Appeals Officers' Salaries . . . . .	\$144,713		
Maintenance of Suffolk County Court House . . . . .	882,000	\$706,288	
	<b>\$1,026,713</b>	<b>\$706,288</b>	
<b>For School Purposes:</b>			
Construction of School Projects . . . . .	\$11,227,712	\$16,154,069	
School Aid, Chapter 70 . . . . .	49,368,812	49,368,812	
School Transportation, Chapter 71, Section 7B . . . . .	850,000	110,285	
Special Education Programs, Chapter 766 . . . . .	4,145,110	4,145,110	
Transitional Bilingual Education, Chapter 71A . . . . .	1,000,000	1,604,974	
Transportation of Pupils, Chapter 71, Sections 7A and 37D . . . . .	3,526,474	6,876,058	
Vocational Education, Chapter 74, Sections 9 and 10 . . . . .	2,126,690	2,870,811	
	<b>\$72,244,798</b>	<b>\$81,130,119</b>	
<b>Total Revenues from State . . . . .</b>	<b>\$108,999,069</b>	<b>\$123,950,294</b>	<b>14,951,225</b>

**EXHIBIT B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparison of Actual with Estimated Revenues**  
**Year Ended June 30, 1977**

	Adjusted Tax Levy Estimates	Actual Revenues	Actual Revenues Over (Under) Estimates
<b>Motor Vehicle Excise Taxes:</b>			
Collections on Current Year Levy . . . . .		\$5,509,657	
Collections on Prior Year Levy . . . . .		7,036,306	
<b>Total Motor Vehicle Excise Taxes . . . . .</b>	<b>\$14,124,310</b>	<b>\$12,545,963</b>	<b>(\$1,578,347)</b>
<b>Real and Personal Property Taxes: (Note 1)</b>			
Initial Levy . . . . .	\$446,368,500	\$446,368,500	
Additional Levy . . . . .		1,860,408	
	\$446,368,500	\$448,228,908	
Overlay Reserve for Abatements . . . . .	22,722,452	22,722,452	
<b>Total Real and Personal Property Taxes (Net) . . . . .</b>	<b>\$423,646,048</b>	<b>\$425,506,456</b>	<b>1,860,408</b>
<b>Transfers from Other Funds:</b>			
Public Works Act of 1976 — Title II, Local Fiscal Assistance Act of 1972 . . . . .		\$6,230,885	
Federal Revenue Sharing . . . . .	\$16,000,000	26,734,821	
Parking Meter Fees (Schedule C-1) . . . . .	1,500,000	1,500,000	
<b>Total Transfers from Other Funds . . . . .</b>	<b>\$17,500,000</b>	<b>\$34,465,706</b>	<b>16,965,706</b>
<b>Total Receipts . . . . .</b>		<b>\$689,737,171</b>	
<b>Assessment Overestimate Used in Taxes:</b>			
Mosquito Control Project . . . . .	\$40,597	\$40,597	
M.D.C. Air Pollution District . . . . .	9,569	9,569	
Special Education — Chapter 766 . . . . .	422,925	422,925	
<b>Total Assessment Overestimates Used in Taxes . . . . .</b>	<b>\$473,091</b>	<b>\$473,091</b>	
<b>Total Revenues Applicable to Tax Rate . . . . .</b>	<b>\$644,600,237</b>	<b>\$690,210,262</b>	<b>\$45,610,025</b>
<b>Less: Revenue Transferred to Appropriations</b>			
Local Fiscal Assistance . . . . .		\$6,230,885	\$6,230,885
Federal Revenue Sharing . . . . .		10,734,821	10,734,821
<b>Total Revenues . . . . .</b>		<b>\$673,244,556</b>	<b>\$28,644,319</b>

NOTE 1. Real and personal property taxes are taken into revenue when levied.

## EXHIBIT B-3

City of Boston and County of Suffolk  
**GENERAL REVENUE FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976
City Budget:	
General Government . . . . .	\$536,860
Public Safety . . . . .	
Inspection . . . . .	87,087
Public Works . . . . .	33,386
Health and Hospitals . . . . .	64,561
Veterans' Services . . . . .	
Libraries . . . . .	
Parks and Recreation . . . . .	58,258
Miscellaneous . . . . .	
Total City Budget . . . . .	<u>\$780,152</u>
School Budget:	
School Committee . . . . .	
Planning and Engineering . . . . .	\$25,235
Total School Budget . . . . .	<u>\$25,235</u>
County Budget . . . . .	
Federal Revenue Sharing . . . . .	\$100,734
Total General Revenue and Federal Revenue Sharing (Note 1) . . . . .	<u>\$906,121</u>
Debt Requirements (Note 2) . . . . .	\$43,962
Contributions to Retirement Funds (Note 3) . . . . .	
State, M.D.C., and M.B.T.A. Assessments (Note 4) . . . . .	\$473,090
Deficit Appropriations (Note 5) . . . . .	(\$564,026)
Total Appropriations, Expenditures and Balances . . . . .	<u><u>\$859,147</u></u>

NOTE 1. City Council Appropriations . . . . .	\$299,595,201
School Committee Appropriations, Chapter 224, Acts of 1936 . . . . .	149,668,734
	<u><u>\$449,263,935</u></u>

NOTE 2. Debt Requirements Appropriated under Chapter 44, Section 16 of General Laws.

NOTE 3. Contribution to Retirement Fund Appropriated under Chapter 32, Section 22 of General Laws.

NOTE 4. Assessments Appropriated under Chapter 59, Section 21 of General Laws.

NOTE 5. Prior Year Deficits Raised in 1977 Taxes.

## EXHIBIT B-3

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Summary of Appropriations, Expenditures and Balances

Year Ended June 30, 1977

Appropriations	Transfers (Schedule B-1) To (From)	Total Expenditures and Encumbrances (Schedule B-2)	Balances June 30, 1977	
			Carried Forward to 1978 (Exhibit B-1)	Unexpended (Overexpended)
\$27,445,004	\$4,051,213	\$31,593,361	\$353,728	\$85,988
82,855,935	7,464,600	97,273,627		(6,953,092)
1,560,538	(27,865)	1,977,726		(357,966)
21,407,574	2,062,547	22,996,813		506,694
61,749,700	31,000	61,078,046	38,049	729,166
4,101,539	(899,390)	3,174,797		27,352
9,175,203	240,401	8,875,866		539,738
4,973,903	2,744,750	8,531,920		(755,009)
27,543,008	1,271,543	33,161,587		(4,347,036)
<b>\$240,812,404</b>	<b>\$16,938,799</b>	<b>\$268,663,743</b>	<b>\$391,777</b>	<b>(\$10,524,165)</b>
 \$160,075,074	 (\$302,951)	 \$165,580,375		 (\$5,808,252)
4,924,926		4,949,785		376
<b>\$165,000,000</b>	<b>(\$302,951)</b>	<b>\$170,530,160</b>		<b>(\$5,807,876)</b>
 \$27,451,531	 \$536,987	 \$29,743,459		 (\$1,754,941)
<b>\$16,000,000</b>	<b>\$3,659,045</b>	<b>\$19,611,808</b>		<b>\$147,971</b>
<b>\$449,263,935</b>	<b>\$20,831,880</b>	<b>\$488,549,170</b>	<b>\$391,777</b>	<b>(\$17,939,011)</b>
 \$65,799,452	 \$136,770	 \$65,762,432		 \$217,752
<b>\$50,795,800</b>		<b>\$50,813,224</b>		<b>(\$17,424)</b>
<b>\$35,970,106</b>	<b>(\$1,602,722)</b>	<b>\$34,396,464</b>	<b>\$444,010</b>	
<b>\$42,770,943</b>	<b>(\$42,206,917)</b>			
<b>\$644,600,236</b>	<b>(\$22,840,989)</b>	<b>\$639,521,290</b>	<b>\$835,787</b>	<b>(\$17,738,683)</b>



**EXHIBIT B-4**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Changes in Fund Balances**  
**Year Ended June 30, 1977**

GENERAL REVENUE FUNDS		
Fund Balance, June 30, 1976 . . . . .		\$38,341,718
Additions:		
Actual Revenues Over Estimates (Exhibit B-2) . . . . .	\$28,644,319	
Less: Expenditures in Excess of Estimates . . . . .	(2,886,653)	
		25,757,666
Tax Title Abatements (Schedule B-7) . . . . .	951,598	
Reinstated Taxes (Schedule B-7) . . . . .	166,300	
Tax Title Receipts (Schedule B-7) . . . . .	3,955,041	
Prior Year Encumbrances Cancelled . . . . .	3,470,992	
Charges to Enterprise Fund for Uncollected Prior Year Deficits Funded in Taxes . . . . .	4,658,010	
Charges to Capital Improvement Fund for Prior Years' Disbursements from General Fund . . . . .	10,539,959	
Other Prior Year Adjustments . . . . .	5,517,259	
		29,259,159
		93,358,543
Deductions:		
Taxes Transferred to Tax Titles (Schedule B-7) . . . . .		13,334,511
Fund Balance, June 30, 1977 (Exhibit B-1) (Note 1) . . . . .		<u>\$80,024,032</u>

NOTE 1. See Schedule B-9 for Statement of Free Cash.

FEDERAL REVENUE SHARING FUNDS		
Fund Balance, June 30, 1976 . . . . .		\$3,772,185
Additions:		
Increase in Entitlements . . . . .	\$5,600,987	
Interest on Short Term Investments . . . . .	305,252	
Federal Revenue Sharing Receipts . . . . .	22,965,836	
Encumbrances Cancelled . . . . .	220,083	
		29,092,158
		32,864,343
Deductions:		
Transfers to General Fund . . . . .	\$26,835,555	
Less: Amount Returned from General Fund . . . . .	(147,971)	
		26,687,584
Fund Balance, June 30, 1977 (Exhibit B-1) . . . . .		<u>\$6,176,759</u>





**SCHEDULE B-1**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Transfers (Note 1)**  
**Year Ended June 30, 1977**

Date of Authorization	Authority	From	Amount	To	Amount
July 1, 1976	(Note 8)	1976 State and M.D.C. Assessments Underestimates	\$473,090		
July 1, 1976	(Note 2)			Treasury Department, Collecting Division	\$524,414
July 1, 1976	(Note 2)			Administrative Services, Data Processing	1,096,458
July 1, 1976	(Note 2)			Public Works Department	2,310,847
		Enterprise Funds (Exhibit G-2)			3,931,719
July 1, 1976	(Note 3)	Deficit Appropriation	20,712,689		
July 1, 1976	(Note 4)	Deficit Appropriation	15,838,000		
July 1, 1976	(Note 5)	Deficit Appropriation	5,656,228		
July 1, 1976	(Note 7)	Premium on Permanent Loans	43,962		
July 1, 1976	City Council	Court House Custodian	531,574	Real Property, Buildings Division	531,574
July 1, 1976	(Note 6)	Pensions to Teachers, Act of 1908	351,714	Special Revenue Fund (Schedule C-1)	
Oct. 1, 1976	City Council	State Aid for Free Public Libraries		Library Department	240,402
Oct. 6, 1976	City Council			Administrative Services, Printing	148,000
Oct. 6, 1976	City Council			Mayor's Safe Streets Act Advisory Committee	75,300
		Reserve Fund	223,300		223,300
Oct. 28, 1976	City Council	Reserve Fund	3,100	Special Revenue Fund (Schedule C-1)	
Oct. 28, 1976	City Council	State and Local Fiscal Assistance Act of 1972		Revenue Sharing — Building Department	200,000
Oct. 31, 1976		Cash Receipts		Pensions to Teachers, Act of 1908	48,764
Nov. 10, 1976	City Council	Executions of Court	100,000	Superior Court, Criminal Session, District Attorney's Office	100,000
Dec. 8, 1976	(Note 7)	House of Correction	60	Special Revenue Fund (Schedule C-1)	
Dec. 8, 1976	City Council	Veterans' Services Department	60,000	Administrative Services, Printing	60,000
Dec. 15, 1976	City Council			Revenue Sharing — Public Works	1,000,000
Dec. 15, 1976	City Council			Revenue Sharing — Boston City Hospital	1,610,000
Dec. 15, 1976	City Council			Revenue Sharing — Mattapan Chronic Disease Hospital	180,000
Dec. 15, 1976	City Council			Revenue Sharing — Long Island Hospital	210,000
Dec. 15, 1976	City Council			Revenue Sharing — Jail	190,821
Dec. 15, 1976	City Council			Revenue Sharing — House of Correction	250,000
		State and Local Fiscal Assistance Act of 1972			3,440,821
Feb. 2, 1977	City Council	Housing Inspection Department	80,000	Municipal Court, City of Boston	80,000
Feb. 11, 1977	City Council			Parks and Recreation Department	1,181,875
Feb. 11, 1977	City Council			Police Department	198,250
Feb. 11, 1977	City Council			Building Department	61,750
Feb. 11, 1977	City Council			Housing Inspection Department	52,135
		Public Works Act of 1976, Title II			1,494,010

**SCHEDULE B-1**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Transfers (Note 1)**  
**Year Ended June 30, 1977**

Date of Authorization	Authority	From	Amount	To	Amount
Mar. 2, 1977	City Council	Public Works Act of 1976, Title II		Administrative Services, Printing	\$405,000
Mar. 16, 1977	City Council	Reserve Fund	\$40,000	Election Department	40,000
Mar. 16, 1977	City Council	State and Local Fiscal Assistance Act of 1972		Revenue Sharing — Supreme Judicial Court	19,000
April 4, 1977	City Council	Reserve Fund	150,000	Superior Court, Criminal Session, District Attorney's Office	150,000
April 28, 1977	City Council			Administrative Services, Printing	400,000
April 28, 1977	City Council			Police Department	600,000
April 28, 1977	City Council			Parks and Recreation Department	300,000
April 28, 1977	City Council			Traffic and Parking Department	100,000
		Public Works Act of 1976, Title II			1,400,000
April 28, 1977	City Council			Police Department	4,750,000
April 28, 1977	City Council			Snow Removal	2,000,000
		State and Local Fiscal Assistance Act of 1972			6,750,000
April 30, 1977		Cash Receipts		Redemption of Funded Debt	180,732
May 12, 1977	City Council	Reserve Fund	22,000	Administrative Services, Printing	22,000
May 18, 1977	City Council	Reserve Fund	20,000	City Council	20,000
May 18, 1977	City Council	State and Local Fiscal Assistance Act of 1972		Administrative Services, Data Processing	225,000
June 15, 1977	(Note 7)	Revenue Sharing — Supreme Judicial Court	776	Supreme Judicial Court	776
June 27, 1977	City Council			Police Department	1,750,000
June 27, 1977	City Council			Parks and Recreation Department	1,181,875
		Public Works Act of 1976, Title II			2,931,875
June 30, 1977	City Council	State and Local Fiscal Assistance Act of 1972		Auditorium Commission	100,000
June 30, 1977	(Note 7)	Special Education, Chapter 766	1,129,632	Estimated Receipts	
June 30, 1977	(Note 7)	Food Services (Deficit Appropriation)	9	Special Revenue Fund (Schedule C-1)	
June 30, 1977	(Note 7)	Administrative Services, Various	229,000	Administrative Services, Various	229,000
June 30, 1977	(Note 7)	Various Budgets	4,454,127	Various Budgets	4,454,127
June 30, 1977		Cash Receipts		Public Celebrations	164
Total Transfers (Note 9)			<u>\$50,119,261</u>		<u>\$27,278,264</u>

NOTE 1. Transfers include amounts transferred among appropriation accounts, amounts transferred from general ledger accounts to appropriation accounts, and certain cash receipt items.

NOTE 2. Funds transferred to general revenue funds to cover charges against enterprise funds for services and other fixed costs.

NOTE 3. Amount raised in tax levy on account of 1976 appropriation deficit.

NOTE 4. Amount raised in tax levy on account of 1976 overlay deficit, as provided in Funding Loan Law, Chapter 717, Acts of 1957.

NOTE 5. Amount raised in tax levy on account of 1975 sewer deficit.

NOTE 6. Non-contributory pensions to teachers, reimbursed by the Commonwealth, formerly accounted for in Special Revenue Fund, have been transferred to General Revenue Funds effective July 1, 1976.

NOTE 7. Acts of 1909, Chapter 486, section 3B, as amended by Chapter 24, Acts of 1954, which authorizes the City Auditor to make transfers to close the books.

NOTE 8. Amounts used to offset tax levy, as provided in Chapter 59, section 21 of General Laws.

NOTE 9. Transfers from (\$50,119,261)  
Transfers to 27,278,264  
(Net) Schedule B-2 (\$22,840,997)

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976	Appropriations
<b>CITY BUDGET</b>		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses . . . . .		\$473,703
City Council . . . . .		686,050
City Council Proceedings . . . . .		10,000
Mayor's Office of Cultural Affairs . . . . .		564,400
Model Cities Administration . . . . .	\$78,697	
Mayor's Office of Public Service . . . . .		1,185,759
Office of Human Rights . . . . .		245,926
Conventions and Entertainment of Distinguished Guests . . . . .		20,000
Public Celebrations . . . . .		146,500
United States Bond Allotment Plan . . . . .		16,078
Council on Drug Abuse . . . . .		94,045
Boston Rent Control Administration . . . . .		667,536
Development and Industrial Commission . . . . .		245,972
Commission on Affairs of the Elderly . . . . .		270,950
Mayor's Office, Consumer Affairs Council . . . . .		125,700
Mayor's Safe Streets Act Advisory Committee . . . . .		21,000
Mayor's Office of the Boston Bicentennial . . . . .		541,075
Mayor's Office, Licensing Division . . . . .		41,424
Mayor's Office of Planning and Neighborhood Services . . . . .		259,000
Mayor's Office, Troubled Employees Program . . . . .		67,532
Elections:		
Election Department . . . . .		1,012,667
Finance:		
Auditing Department . . . . .		900,622
Assessing Department . . . . .		1,393,791
Treasury Department:		
Collecting Division . . . . .		527,606
Motor Vehicle Excise Collection Expense . . . . .		1,500,000
Treasury Division . . . . .		607,215
Board of Commissioners of Sinking Funds . . . . .		2,665
Administrative Services:		
Administrative Division . . . . .		386,533
Personnel Division . . . . .		322,286
Purchasing Division . . . . .		128,969
Budget Division . . . . .		188,414
Purchasing Division, Printing Section (Note 1) . . . . .		315,289
Art Commission . . . . .		3,335
Data Processing Unit . . . . .		1,094,262
Law:		
Law Department . . . . .		1,220,447
Recording and Reporting:		
City Clerk Department . . . . .		214,420
Registry Division . . . . .		400,561
Planning:		
Zoning Commission . . . . .		4,960

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977	
				Carried Forward to 1978	Unexpended (Overexpended)
	\$475,507	\$6,095	\$481,602		(\$7,899)
\$20,000	670,371	28,808	699,179		6,871
	9,452		9,452		548
	566,107		566,107		(1,707)
				\$78,697	
3,500	1,390,940	27,112	1,418,052		(228,793)
	284,262	500	284,762		(38,836)
3,000	21,617	1,677	23,294		(294)
(2,836)	128,371	15,234	143,605		59
	16,101		16,101		(23)
	84,737	950	85,687		8,358
17,000	678,052	10,183	688,235	20,410	5,891
	235,430	1,973	237,403		8,569
	260,214	7,429	267,643		3,307
(15,000)	105,325	1	105,329		5,371
75,300	96,488		96,488		(188)
	556,698		556,698		(15,623)
	51,007		51,007		(9,583)
100	346,441	1,701	348,142		(89,042)
	58,162	1,607	59,769		7,763
40,000	1,072,124	23,204	1,095,328		(42,661)
	822,782	19,617	872,399		28,223
	1,332,010	18,783	1,350,793		42,998
524,411	1,025,916	75,724	1,101,640		(49,620)
	418,486	538,576	957,062		542,938
10,162	596,249	10,574	606,823		10,554
					2,665
(166,000)	221,489	1,159	222,648		(2,115)
(37,000)	338,551	20,620	359,171		(73,885)
22,000	449,647	12,790	462,437		(11,468)
200,000	638,315	13,711	652,026		(263,612)
1,022,000	1,255,139	18,148	1,273,287	34,988	29,014
	1,210		1,210		2,125
1,319,458	2,215,953	235,594	2,451,547		(37,827)
(37,350)	1,141,548	33,268	1,174,816		8,281
	194,962	371	195,336		19,084
(21,500)	370,367	772	371,139		7,922
	3,521		3,521		1,439



**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976	Appropriations
<b>General Government Buildings:</b>		
<b>Real Property Department:</b>		
Buildings Division . . . . .		\$3,393,439
Property Division . . . . .		604,450
Market Division . . . . .		62,250
Auditorium Commission . . . . .	\$175,749	609,573
Public Facilities Department . . . . .	76,840	5,493,600
<b>Miscellaneous General Government:</b>		
Finance Commission . . . . .		100,000
Boston Redevelopment Authority . . . . .	170,007	975,000
Animal Control Commission . . . . .	35,567	
<b>Total General Government</b> . . . . .	<b>\$536,860</b>	<b>\$27,445,004</b>
<i>Public Safety</i>		
<b>Police:</b>		
Police Department . . . . .		\$42,857,531
<b>Fire:</b>		
Fire Department . . . . .		34,420,350
<b>Protective Inspection and Regulations:</b>		
<b>Building:</b>		
Building Department . . . . .		1,936,448
Board of Appeals . . . . .		87,674
Board of Examiners . . . . .		32,792
Beacon Hill Architectural Commission . . . . .		1,975
Back Bay Architectural Commission . . . . .		1,000
<b>Other:</b>		
Traffic and Parking Department . . . . .		3,308,624
Licensing Board . . . . .		209,541
<b>Total Public Safety</b> . . . . .		<b>\$82,855,935</b>
<i>Inspection</i>		
Housing Inspection Department . . . . .	\$87,087	\$1,346,085
Weights and Measures Division . . . . .		214,453
<b>Total Inspection</b> . . . . .	<b>\$87,087</b>	<b>\$1,560,538</b>
<i>Public Works</i>		
Public Works Department . . . . .	\$33,386	\$21,392,574
Freedom Trail Commission . . . . .		15,000
<b>Total Public Works</b> . . . . .	<b>\$33,386</b>	<b>\$21,407,574</b>



**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977	
				Carried Forward to 1978	Unexpended (Overexpended)
\$871,964 (75,000)	\$4,326,778 386,038	\$56,274 50,248	\$4,383,052 436,286		(\$117,649) 93,164
245,000	49,938 893,450 4,754,008	25 13,779 656,652	49,963 907,229 5,410,660	\$119,633	12,287 3,460 159,780
2,000	99,969 969,230 35,567	33 11,634	100,002 980,864 35,567	100,000	1,998 64,143
\$4,051,212	\$29,648,529	\$1,944,832	\$31,593,361	\$353,728	\$85,987
\$7,301,650	\$56,250,176	\$498,893	\$56,749,069		(\$6,589,888)
1,200	34,102,844	608,748	34,711,592		(290,042)
59,250 2,500	2,005,023 90,129 33,030 1,000 831	2,649	2,007,672 90,129 33,030 1,000 831		(11,974) 45 (238) 975 169
100,000	3,170,318 205,394	301,727 2,865	3,472,045 208,259		(63,421) 1,282
\$7,464,600	\$95,858,745	\$1,414,882	\$97,273,627		(\$6,953,092)
(\$27,865)	\$1,757,117 216,089	\$4,490 30	\$1,761,607 216,119		(\$356,300) (1,666)
(\$27,865)	\$1,973,206	\$4,520	\$1,977,726		(\$357,966)
\$2,062,547	\$20,214,559 11,927	\$2,769,127 1,200	\$22,983,686 13,127		\$504,821 1,873
\$2,062,547	\$20,226,486	\$2,770,327	\$22,996,813		\$506,694

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976	Appropriations
<i>Health and Hospitals</i>		
Health and Hospitals Department:		
Boston City Hospital . . . . .	\$39,985	\$49,375,352
Mattapan Chronic Disease Hospital . . . . .	24,576	5,641,649
Long Island Hospital . . . . .		6,732,699
Total Health and Hospitals . . . . .	\$64,561	\$61,749,700
<i>Veterans' Services</i>		
Aid to Needy Veterans:		
Veterans' Services Department . . . . .		\$4,013,330
Veterans' Graves Registration . . . . .		88,209
Total Veterans' Services . . . . .		\$4,101,539
<i>Libraries</i>		
Library Department . . . . .		\$9,175,203
<i>Parks and Recreation</i>		
Parks and Recreation Department . . . . .	\$58,258	\$4,935,921
Community Conservation Committee . . . . .		37,982
Total Parks and Recreation . . . . .	\$58,258	\$4,973,903
<i>Miscellaneous</i>		
Executions of Court, Damage Claims, and Reimbursements . . . . .		\$1,721,200
Workmen's Compensation Service . . . . .		79,518
Workmen's Compensation . . . . .		975,000
City Record . . . . .		17,698
Youth Activities Commission . . . . .		944,052
Pensions and Annuities (Non-Contributory) . . . . .		7,125,900
Snow Removal . . . . .		1,250,000
Reserve Fund . . . . .		500,000
Hospitalization and Insurance Plan for Employees . . . . .		12,761,029
Community School Program . . . . .		1,695,000
State-Boston Retirement System — Expense Fund . . . . .		473,611
Total Miscellaneous . . . . .		\$27,543,008
Total City Budget . . . . .	\$780,152	\$240,812,404

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977 Carried Forward to 1978	Unexpended (Overexpended)
	\$47,034,593	\$1,566,952	\$48,601,545	\$38,049	\$775,743
	5,420,209	149,194	5,569,403		96,822
\$31,000	6,711,806	195,292	6,907,098		(143,399)
\$31,000	\$59,166,608	\$1,911,438	\$61,078,046	\$38,049	\$729,166
(\$899,390)	\$3,051,980	\$28,990	\$3,080,970		\$32,970
	91,827	2,000	93,827		(5,618)
(\$899,390)	\$3,143,807	\$30,990	\$3,174,797		\$27,352
\$240,402	\$8,864,475	\$11,391	\$8,875,866		\$539,739
\$2,744,750	\$8,132,585	\$362,335	\$8,494,920		(\$755,991)
	35,169	1,831	37,000		982
\$2,744,750	\$8,167,754	\$364,166	\$8,531,920		(\$755,009)
(\$415,057)	\$943,355	\$37,968	\$981,323		\$324,820
	75,306		75,306		4,212
125,000	1,162,705	40	1,162,745		(62,745)
	26,728	114	26,842		(9,144)
20,000	1,385,327	9,281	1,394,608		(430,556)
	7,781,160		7,781,160		(655,260)
2,000,000	2,799,716	146,835	2,946,551		303,449
(458,400)					41,600
	16,734,573	52	16,734,625		(3,973,596)
	1,406,671	177,833	1,584,504		110,496
	473,923		473,923		(312)
\$1,271,543	\$32,789,464	\$372,123	\$33,161,587		(\$4,347,036)
\$16,938,799	\$259,839,074	\$8,824,669	\$268,663,743	\$391,777	(\$10,524,165)

## SCHEDULE B-2

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Detail of Appropriations, Expenditures and Balances

Year Ended June 30, 1977

DEPARTMENT OR ACTIVITY	Balance	
	June 30, 1976	Appropriations
<b>SCHOOL BUDGET</b>		
<i>School Committee</i>		
Administration:		
General Administration . . . . .		\$884,020
Business Administration . . . . .		798,860
Educational Administration . . . . .		4,821,110
Total Administration . . . . .		<u>\$6,503,990</u>
Instruction:		
Educational Direction and Supervision . . . . .		\$4,422,630
Elementary Schools . . . . .		45,170,700
Junior High Schools . . . . .		24,463,250
Latin and Day High Schools . . . . .		34,421,200
Special Education . . . . .		10,494,760
Physical Education . . . . .		1,677,000
Evening and Summer Schools . . . . .		515,490
Stores and Other Expenses . . . . .		3,775,060
Total Instruction . . . . .		<u>\$124,940,090</u>
Attendance and Health Services:		
Supervisors of Attendance . . . . .		\$876,660
School Physicians and Nurses . . . . .		1,639,580
Total Attendance and Health Services . . . . .		<u>\$2,516,240</u>
Pupil Transportation Service . . . . .		<u>\$6,062,580</u>
Operation of Plant:		
Office of Schoolhouse Custodian . . . . .		\$280,860
Custodians . . . . .		6,915,000
Heat for Buildings . . . . .		2,365,000
Utilities, Except Heat for Buildings . . . . .		4,921,540
Supplies, Except Utilities . . . . .		625,000
Supply Room . . . . .		332,100
Total Operation of Plant . . . . .		<u>\$15,439,500</u>
Maintenance of Plant . . . . .		\$408,790
Fixed Charges . . . . .		\$6,000,000
Food Services (Deficit Appropriation) . . . . .		\$1,227,230
Community Services . . . . .		\$1,019,600
Reserve Fund, School Department . . . . .		(\$1,042,946)
Treasurer and Custodian of Teachers' Retirement Fund . . . . .		
Pensions to Teachers, Act of 1950 . . . . .		
Pensions to Veterans . . . . .		
Pensions to Teachers, Act of 1908 . . . . .		
Workmen's Compensation . . . . .		
Total School Committee . . . . .		<u><u>\$160,075,074</u></u>

## SCHEDULE B-2

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Detail of Appropriations, Expenditures and Balances

Year Ended June 30, 1977

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977 Carried Forward to 1978	Unexpended (Overexpended)
	\$793,042	\$11,965	\$805,007		\$79,013
	708,157	70,004	778,161		20,699
(218,770)	5,021,863	4,414	5,026,277		(423,937)
(218,770)	\$6,523,062	\$86,383	\$6,609,445		(\$324,225)
	\$4,097,747	\$10,557	\$4,108,304		\$221,276
(93,050)	45,042,657	171,238	45,213,895		(507,155)
(463,960)	23,029,929	31,845	23,061,774		1,130,826
(270,650)	33,491,903	162,266	33,654,169		535,051
(231,980)	10,542,966	1,592,924	12,135,890		(3,214,750)
(1,573,620)	1,159,562	24,897	1,184,459		492,541
	480,791	7,789	488,580		26,910
	3,847,292	666,748	4,514,040		(738,980)
(\$2,633,260)	\$121,692,847	\$2,668,264	\$124,361,111		(\$2,054,281)
	\$794,885		\$794,885		\$81,775
	1,853,294		1,853,294		(213,714)
	\$2,648,179		\$2,648,179		(\$131,939)
\$2,852,030	\$5,855,107	\$656,857	\$6,511,964		\$2,402,646
	\$290,611	\$67	\$290,678		(\$9,818)
	6,954,814		6,954,814		(39,814)
	2,483,857		2,483,857		(118,857)
	5,024,760	53,000	5,077,760		(156,220)
	288,146	70	288,216		336,784
	320,622		320,622		11,478
	\$15,362,810	\$53,137	\$15,415,947		\$23,553
	\$466,388	\$620	\$467,008		(\$58,218)
	\$3,853,279		\$3,853,279		\$2,146,721
(9)	\$1,227,221		\$1,227,221		
	\$861,357	\$15,045	\$876,402		\$143,198
	\$5,000		\$5,000		(\$4,042,946)
	\$1,757		\$1,757		(\$5,000)
	\$3,241,364		\$3,241,364		(1,757)
(\$302,950)	\$92,287		\$92,287		(\$3,241,364)
	\$269,411		\$269,411		(\$395,237)
					(\$269,411)
(\$302,959)	\$162,100,069	\$3,480,306	\$165,580,375		(\$5,808,260)



**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976	Appropriations
<b>SCHOOL BUDGET</b>		
<i>Department of Planning and Engineering</i>		
Planning and Engineering:		
Administration and Trucking . . . . .		\$1,755,000
Maintenance of Grounds . . . . .		80,000
Maintenance of Buildings . . . . .	\$25,235	2,489,926
Repairs of Furniture and Equipment . . . . .		500,000
Replacement of Equipment . . . . .		100,000
Total Department of Planning and Engineering . . . . .	\$25,235	\$4,924,926
Total School Budget . . . . .	\$25,235	\$165,000,000
<b>COUNTY BUDGET</b>		
<i>General Government</i>		
Recording and Reporting:		
Registry of Deeds . . . . .		\$795,430
General Government Buildings:		
Court House Custodian . . . . .		2,570,187
Total General Government . . . . .		\$3,365,617
<i>Corrections</i>		
Jail . . . . .		\$2,274,977
Penal Institutions Department:		
Central Office . . . . .		116,458
House of Correction . . . . .		2,253,660
Total Corrections . . . . .		\$4,645,095
<i>Judicial</i>		
Central Courts:		
Supreme Judicial Court . . . . .		\$376,480
Superior Court, Civil Session, General Expenses . . . . .		480,473
Superior Court, Civil Session, Clerk's Office . . . . .		1,923,302
Superior Court, Criminal Session, Clerk's Office . . . . .		1,616,775
Superior Court, Criminal Session, District Attorney's Office . . . . .		1,094,917
Municipal Court, City of Boston . . . . .		3,232,099
Boston Juvenile Court . . . . .		1,242,897
Probate Court . . . . .		215,913
Superior Court, Court Officer's Division . . . . .		1,546,250
Superior Court, Criminal Session, Probation Department . . . . .		287,061
Appeals Court . . . . .		144,882
Total Central Courts . . . . .		\$12,161,049



**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977 Carried Forward to 1978	Unexpended (Overexpended)
	\$1,516,043	\$32,536	\$1,548,579		\$206,421
	99,028	1,180	100,208		(20,208)
	2,498,231	359,358	2,857,589		(342,428)
	337,524	72,721	410,245		89,755
	32,375	789	33,164		66,836
	\$4,483,201	\$466,584	\$4,949,785		\$376
(\$302,959)	\$166,583,270	\$3,946,890	\$170,530,160		(\$5,807,884)
	\$808,882	\$5,982	\$814,864		(\$19,434)
(\$396,664)	2,513,678	12,732	2,526,410		(352,887)
(\$396,664)	\$3,322,560	\$18,714	\$3,341,274		(\$372,321)
	2,468,181	\$132,188	\$2,600,369		(\$325,392)
	128,837	124	128,961		(12,503)
(\$60)	2,432,853	167,278	2,600,131		(346,531)
(\$60)	\$5,029,871	\$299,590	\$5,329,461		(\$684,426)
\$5,526	\$431,807	\$2,675	\$434,482		(\$52,476)
	474,640	3,055	477,695		2,778
40,045	1,983,256	8,974	1,992,230		(28,883)
248,723	1,975,450	6,060	1,981,510		(116,012)
250,000	1,207,734	14,829	1,222,563		122,354
80,000	3,169,190	143,096	3,312,286		(187)
100,000	1,385,671	80,835	1,466,506		(123,609)
8	184,008	13,564	197,572		18,348
17,000	1,619,677	306	1,619,983		(56,732)
	297,027	4,416	301,443		(14,382)
	123,718		123,718		21,164
\$741,302	\$12,852,178	\$277,810	\$13,129,988		(\$227,637)

## SCHEDULE B-2

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Detail of Appropriations, Expenditures and Balances

Year Ended June 30, 1977

DEPARTMENT OR ACTIVITY		Balance June 30, 1976	Appropriations
<b>District Courts:</b>			
Municipal Court, Charlestown District			\$280,202
Municipal Court, East Boston District			551,664
Municipal Court, South Boston District			321,284
Municipal Court, Dorchester District			1,231,666
Municipal Court, Roxbury District			1,609,020
Municipal Court, West Roxbury District			636,730
Municipal Court, Brighton District			418,705
Municipal Court, Chelsea District			524,164
Total District Courts			\$5,573,435
<b>Medical Examinations:</b>			
Medical Examiner Service, Northern Division			\$116,760
Medical Examiner Service, Southern Division			127,387
Associate Medical Examiner Service, Northern Division			13,825
Associate Medical Examiner Service, Southern Division			14,105
Total Medical Examinations			\$272,077
<b>Other:</b>			
Social Law Library			\$5,000
Mental Illness			53,000
Housing Court, City of Boston			551,558
Total Other			\$609,558
<b>Miscellaneous:</b>			
Pensions and Annuities (Non-Contributory)			\$824,700
Total County Budget			\$27,451,531
<b>FEDERAL REVENUE SHARING</b>			
Police Department			\$4,800,000
Fire Department			3,200,000
Public Works Department		\$100,734	3,200,000
Parks and Recreation Department			
Boston City Hospital			4,800,000
Mattapan Chronic Disease Hospital			
Long Island Hospital			
Building Department			
Supreme Judicial Court, Clerk's Office			
Jail			
House of Correction			
Total Federal Revenue Sharing		\$100,734	\$16,000,000
Total General Revenue and Federal Revenue Sharing		\$906,121	\$449,263,935

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977 Carried Forward to 1978	Unexpended (Overexpended)
\$4,000	\$321,225	\$1,138	\$322,363		(\$38,161)
23,233	629,856	571	630,427		(55,530)
55,000	423,960	8,335	432,295		(56,011)
7,000	1,332,371	3,228	1,335,599		(96,933)
60,000	1,767,517	33,770	1,801,287		(132,267)
30,000	664,306	5,631	669,937		(3,207)
13,000	488,562	5,966	494,528		(62,823)
45,000	547,698	2,639	550,337		18,827
\$237,233	\$6,175,495	\$61,278	\$6,236,773		(\$426,105)
	\$114,947		\$114,947		\$1,813
	103,945	\$1,117	105,062		22,325
	6,969	134	7,103		6,722
	12,370	860	13,230		875
	\$238,231	\$2,111	\$240,342		\$31,735
	\$5,000		\$5,000		
(\$45,000)	3,862		3,862		\$4,138
176	560,689	\$7,596	568,285		(16,551)
(\$44,824)	\$569,551	\$7,596	\$577,147		(\$12,413)
	\$888,474		\$888,474		(\$63,774)
\$536,987	\$29,076,360	\$667,099	\$29,743,459		(\$1,754,941)
	\$4,802,685		\$4,802,685		(\$2,685)
\$1,000,000	3,200,000		3,200,000		
	4,176,137		4,176,137		124,597
1,610,000	6,410,000		6,410,000		
180,000	180,000		180,000		
210,000	210,000		210,000		
200,000	131,388	\$62,471	193,859		6,141
18,224		18,224	18,224		
190,821	190,821		190,821		
250,000	187,379	42,703	230,082		19,918
\$3,659,045	\$19,488,410	\$123,398	\$19,611,808		\$147,971
\$20,831,872	\$474,987,114	\$13,562,056	\$488,549,170	\$391,777	(\$17,939,019)

**SCHEDULE B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Detail of Appropriations, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR ACTIVITY	Balance June 30, 1976	Appropriations
<b>DEBT REQUIREMENTS</b>		
Redemption of Funded Debt:		
City		\$33,140,000
Premium on Permanent Loans	\$43,962	
Interest Payments:		
City Debt		27,459,452
Refunded Taxes		200,000
Temporary Loans		4,500,000
Temporary Loans in Anticipation of Bond Issue		500,000
Total Debt Requirements	\$43,962	\$65,799,452
<b>CONTRIBUTIONS TO RETIREMENT FUNDS</b>		
State-Boston Retirement System		\$50,795,800
Workmen's Compensation Credit		
Total Contributions to Retirement Funds		\$50,795,800
<b>STATE ASSESSMENTS</b>		
State Examination of Retirement System		\$94,235
Health Insurance — Retirement Program		526,459
Motor Vehicle Excise Tax Bills		40,311
Shellfish Purification		9,482
Mosquito Control Project	\$40,597	105,058
Special Education — Chapter 766	422,924	1,153,425
Total State Assessments	\$463,521	\$1,928,970
<b>METROPOLITAN DISTRICT ASSESSMENTS</b>		
Parks		\$3,101,540
Air Pollution District	\$9,569	29,778
Area Planning Council		90,226
Metropolitan District Expenses		4,488
Total Metropolitan District Assessments	\$9,569	\$3,226,032
<b>M.B.T.A. ASSESSMENT</b>		
Operating Deficit		\$30,815,104
Total State, M.D.C. and M.B.T.A. Assessments	\$473,090	\$35,970,106
<b>DEFICIT APPROPRIATIONS</b>		
Abatements in Excess of Overlay Fiscal 1976		\$15,838,000
Sewer Department Deficit Fiscal 1975		5,656,228
Appropriation Deficit, 1976		20,712,689
Underestimate of State Assessments, 1976 (Note 2)	(\$564,026)	564,026
Total Deficit Appropriations	(\$564,026)	\$42,770,943
Grand Totals Appropriations, Expenditures, and Balances (Exhibit B-3)	\$859,147	\$644,600,236

NOTE 1. Purchasing Division, Printing Section includes Purchasing Division, Printing Section, and Office Supplies.

NOTE 2. Parks, \$148,169; M.B.T.A., \$415,857.

NOTE 3. Open purchase and service orders, contracts, and estimated costs for utilities and similar services incurred but not yet billed are charged as encumbrances, and set up as reserves for encumbrances.



## SCHEDULE B-2

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Detail of Appropriations, Expenditures and Balances

Year Ended June 30, 1977

Transfers (Schedule B-1) To (From)	Expenditures	Encumbrances (Note 3)	Total Expenditures and Encumbrances (Exhibit B-3)	Balances June 30, 1977 Carried Forward to 1978	Unexpended (Overexpended)
\$180,732 (43,962)	\$33,290,000		\$33,290,000		\$30,732
	27,665,477		27,665,477		(206,025)
	92,686		92,686		107,314
	3,963,024		3,963,024		536,976
	751,245		751,245		(251,245)
\$136,770	\$65,762,432		\$65,762,432		\$217,752
	\$50,795,800		\$50,795,800		
	17,424		17,424		(\$17,424)
	\$50,813,224		\$50,813,224		(\$17,424)
	\$94,235		\$94,235		
	526,459		526,459		
	40,311		40,311		
	9,482		9,482		
(\$40,597) (1,552,556)	60,058		60,058	\$45,000 23,793	
(\$1,593,153)	\$730,545		\$730,545	\$68,793	
	\$2,760,741		\$2,760,741	\$340,799	
(\$9,569)	28,565		28,565	1,213	
	90,226		90,226		
	4,488		4,488		
(\$9,569)	\$2,884,020		\$2,884,020	\$342,012	
	\$30,781,899		\$30,781,899	\$33,205	
(\$1,602,722)	\$34,396,464		\$34,396,464	\$444,010	
(\$15,838,000) (5,656,228) (20,712,689)					
(\$42,206,917)					
(\$22,840,997)	\$625,959,234	\$13,562,056	\$639,521,290	\$835,787	(\$17,738,691)

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<b>CITY BUDGET</b>		
<i>General Government</i>		
Legislative and Executive:		
Mayor, Office Expenses . . . . .	\$422,014	\$29,113
City Council . . . . .	593,647	74,194
City Council Proceedings . . . . .		9,452
Mayor's Office of Cultural Affairs . . . . .	92,242	465,000
Model Cities Administration . . . . .		
Mayor's Office of Public Service . . . . .	1,256,422	119,066
Office of Human Rights . . . . .	279,505	571
Conventions and Entertainment of Distinguished Guests . . . . .		
Public Celebrations . . . . .	13,010	
United States Bond Allotment Plan . . . . .	16,101	
Council on Drug Abuse . . . . .	76,787	6,557
Boston Rent Control Administration . . . . .	527,379	95,474
Development and Industrial Commission . . . . .	207,715	25,311
Commission on Affairs of the Elderly . . . . .	192,962	58,540
Mayor's Office, Consumer Affairs Council . . . . .	103,279	1,395
Mayor's Safe Streets Act Advisory Committee . . . . .	96,488	
Mayor's Office of the Boston Bicentennial . . . . .	86,598	470,100
Mayor's Office, Licensing Division . . . . .	49,159	543
Mayor's Office of Planning and Neighborhood Services . . . . .	337,075	4,147
Mayor's Office, Troubled Employees Program . . . . .	53,769	798
Elections:		
Election Department . . . . .	821,400	214,589
Finance:		
Auditing Department . . . . .	719,059	139,723
Assessing Department . . . . .	1,272,523	25,686
Treasury Department:		
Collecting Division . . . . .	700,873	169,665
Motor Vehicle Excise Collection Expense . . . . .		954,013
Treasury Division . . . . .	367,442	119,938
Board of Commissioners of Sinking Funds . . . . .		
Administrative Services:		
Administrative Division . . . . .	194,913	21,810
Personnel Division . . . . .	308,963	15,304
Purchasing Division . . . . .	408,974	7,204
Budget Division . . . . .	440,060	170,704
Purchasing Division, Printing Section . . . . .	1,012,729	80,439
Purchasing Division, Printing Section, Office Supplies . . . . .		
Art Commission . . . . .	1,210	
Data Processing Unit . . . . .	735,544	78,092
Law:		
Law Department . . . . .	932,181	229,607
Recording and Reporting:		
City Clerk Department . . . . .	189,422	3,292
Registry Division . . . . .	353,216	7,833
Planning:		
Zoning Commission . . . . .	1,000	2,328



**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$15,983	\$978		\$13,514	\$481,602	\$603,996
25,120	3,026		3,192	699,179	646,504
				9,452	36,020
8,865				566,107	688,499
					121,303
37,485	1,999		3,080	1,418,052	1,596,705
1,446			3,240	284,762	338,280
			23,294	23,294	22,066
			130,595	143,605	168,417
				16,101	15,335
1,427			916	85,687	101,986
61,457			3,925	688,235	807,993
2,145			2,232	237,403	193,737
10,054	4,347		1,740	267,643	266,130
655				105,329	119,888
				96,488	92,644
				556,698	967,245
1,023			282	51,007	26,438
5,838	31		1,051	348,142	295,821
402			4,800	59,769	67,593
49,329	393		9,617	1,095,328	1,240,896
6,236	6,364		1,017	872,399	849,444
21,483	11,349		19,752	1,350,793	1,475,913
170,788	3,181		57,133	1,101,640	1,174,596
938	2,111			957,062	
58,753	2,029		58,661	606,823	648,410
					250
5,925				222,648	587,424
2,795	2,250		29,859	359,171	344,644
15,053	1,256		29,950	462,437	495,148
1,896	4,942		34,424	652,026	151,920
162,964	2,575		14,580	1,273,287	1,397,755
					29,832
				1,210	1,770
98,923	8,700		1,530,288	2,451,547	2,147,479
5,577	5,562		1,886	1,174,816	1,274,343
1,876	343		403	195,336	202,746
7,871	567		1,652	371,139	396,899
193				3,521	2,995

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
General Government Buildings:		
Real Property Department:		
Buildings Division . . . . .	\$1,780,126	\$2,337,986
Property Division . . . . .	246,514	186,852
Market Division . . . . .	49,485	178
Auditorium Commission . . . . .	295,030	442,893
Public Facilities Department . . . . .	1,312,032	1,961,760
Miscellaneous General Government:		
Finance Commission . . . . .	76,299	4,529
Boston Redevelopment Authority . . . . .	625,487	227,138
Animal Control Commission . . . . .	632	34,935
Total General Government . . . . .	\$17,249,269	\$8,796,759
<i>Public Safety</i>		
Police:		
Police Department . . . . .	\$51,412,844	\$1,976,473
Fire:		
Fire Department . . . . .	31,751,536	989,720
Protective Inspection and Regulations:		
Building:		
Building Department . . . . .	1,930,761	56,252
Board of Appeals . . . . .	79,407	9,096
Board of Examiners . . . . .	30,021	72
Beacon Hill Architectural Commission . . . . .		
Back Bay Architectural Commission . . . . .		
Other:		
Traffic and Parking Department . . . . .	2,211,358	764,506
Licensing Board . . . . .	194,914	9,238
Total Public Safety . . . . .	\$87,610,841	\$3,805,357
<i>Inspection</i>		
Housing Inspection Department . . . . .	\$1,642,615	\$109,291
Weights and Measures Division . . . . .	205,996	2,554
Total Inspection . . . . .	\$1,848,611	\$111,845
<i>Public Works</i>		
Public Works Department . . . . .	\$5,208,069	\$14,908,264
Freedom Trail Commission . . . . .		13,127
Total Public Works . . . . .	\$5,208,069	\$14,921,391

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$252,412	\$12,528			\$4,383,052	\$4,180,815
2,022	102		\$796	436,286	599,061
300				49,963	52,859
10,449	2,308	\$156,116	433	907,229	871,711
28,404	15,220		2,093,244	5,410,660	9,670,611
854	42		18,278	100,002	128,168
11,115			117,124	980,864	1,117,632
				35,567	93,625
<b>\$1,088,056</b>	<b>\$92,203</b>	<b>\$156,116</b>	<b>\$4,210,958</b>	<b>\$31,593,361</b>	<b>\$36,313,546</b>
<b>\$1,846,731</b>	<b>\$976,119</b>		<b>\$536,902</b>	<b>\$56,749,069</b>	<b>\$59,905,330</b>
<b>1,237,359</b>	<b>356,102</b>		<b>376,875</b>	<b>34,711,592</b>	<b>38,628,072</b>
10,513	6,127		4,019	2,007,672	2,721,998
1,626				90,129	90,634
1,797	1,140			33,030	28,991
			1,000	1,000	1,044
			831	831	925
408,310	83,746		4,125	3,472,045	3,803,326
3,133	326		648	208,259	262,193
<b>\$3,509,469</b>	<b>\$1,423,560</b>		<b>\$924,400</b>	<b>\$97,273,627</b>	<b>\$105,442,513</b>
\$7,577	\$193		\$1,931	\$1,761,607	\$1,538,450
4,258			3,311	216,119	227,759
<b>\$11,835</b>	<b>\$193</b>		<b>\$5,242</b>	<b>\$1,977,726</b>	<b>\$1,766,209</b>
<b>\$1,340,283</b>	<b>\$764,575</b>	<b>\$753,383</b>	<b>\$9,112</b>	<b>\$22,983,686</b>	<b>\$13,935,502</b>
				13,127	13,000
<b>\$1,340,283</b>	<b>\$764,575</b>	<b>\$753,383</b>	<b>\$9,112</b>	<b>\$22,996,813</b>	<b>\$13,948,502</b>

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<i>Health and Hospitals</i>		
Health and Hospitals Department:		
Boston City Hospital . . . . .	\$33,163,483	\$8,724,161
Mattapan Chronic Disease Hospital . . . . .	4,206,525	489,662
Long Island Hospital . . . . .	5,236,581	334,295
Air Pollution Control . . . . .		
Total Health and Hospitals . . . . .	\$42,606,589	\$9,548,118
<i>Veterans' Services</i>		
Aid to Needy Veterans:		
Veterans' Services Department . . . . .	\$666,597	\$18,156
Veterans' Graves Registration . . . . .	45,820	47,631
Total Veterans' Services . . . . .	\$712,417	\$65,787
<i>Libraries</i>		
Library Department . . . . .	\$6,189,331	\$1,008,043
<i>Parks and Recreation</i>		
Parks and Recreation Department . . . . .	\$6,484,914	\$1,343,483
Community Conservation Committee . . . . .	27,518	8,961
Total Parks and Recreation . . . . .	\$6,512,432	\$1,352,444
<i>Miscellaneous</i>		
Executions of Court, Damage Claims, and Reimbursements . . . . .		
Workmen's Compensation Service . . . . .	\$71,500	\$2,857
Workmen's Compensation . . . . .		
City Record . . . . .	23,696	2,433
Youth Activities Commission . . . . .	1,209,759	166,851
Pensions and Annuities (Non-Contributory) . . . . .		
Snow Removal . . . . .		2,946,551
Construction of Buildings . . . . .		
Hospitalization and Insurance Plan for Employees . . . . .		
Transportation of School Children . . . . .		
Listing Board . . . . .		
State-Boston Retirement System Expense Fund . . . . .		473,611
Community School Program . . . . .	841,994	725,164
Total Miscellaneous . . . . .	\$2,146,949	\$4,317,467
Total City Budget . . . . .	\$170,084,508	\$43,927,211

6484914  
 1209759  
 841994  
 1,551,993

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$5,642,750	\$264,868	\$1,935	\$804,348	\$48,601,545	\$38,284,815
820,032	48,335		4,849	5,569,403	5,202,170
1,275,162	58,774		2,286	6,907,098	6,372,110
					47,346
\$7,737,944	\$371,977	\$1,935	\$811,483	\$61,078,046	\$49,906,441
\$6,244	\$102		\$2,389,871	\$3,080,970	\$3,250,463
376				93,827	93,216
\$6,620	\$102		\$2,389,871	\$3,174,797	\$3,343,679
\$1,205,708			\$472,784	\$8,875,866	\$9,194,342
\$511,698	\$54,552	\$25,244	\$75,029	\$8,494,920	\$7,783,145
342	34		145	37,000	38,945
\$512,040	\$54,586	\$25,244	\$75,174	\$8,531,920	\$7,822,090
\$748	\$201		\$981,323	\$981,323	\$1,055,092
				75,306	77,402
			1,162,745	1,162,745	1,033,157
713				26,842	9,930
5,465	1,895		10,638	1,394,608	1,728,308
			7,781,160	7,781,160	7,534,319
				2,946,551	1,781,593
					30,092
			16,734,625	16,734,625	12,540,661
					41,546
					121,705
312				473,923	511,306
7,110	7,000		3,236	1,584,504	
\$14,348	\$9,096		\$26,673,727	\$33,161,587	\$26,465,111
\$15,426,303	\$2,716,292	\$936,678	\$35,572,751	\$268,663,743	\$254,202,433



**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<b>SCHOOL BUDGET</b>		
<i>School Committee</i>		
Administration:		
General Administration . . . . .	\$324,318	
Business Administration . . . . .	565,435	
Educational Administration . . . . .	4,156,876	
Total Administration . . . . .	\$5,046,629	
Instruction:		
Educational Direction and Supervision . . . . .	\$3,818,916	
Elementary Schools . . . . .	43,689,825	
Junior High Schools . . . . .	22,492,979	
Latin and Day High Schools . . . . .	32,072,129	
Special Education . . . . .	5,168,919	
Physical Education . . . . .	861,991	
Evening and Summer Schools . . . . .	466,084	
Stores and Other Expenditures . . . . .	2,291,424	
Total Instruction . . . . .	\$110,862,267	
Attendance and Health Services:		
Supervisors of Attendance . . . . .	\$777,687	
Schools Physicians and Nurses . . . . .	1,837,316	
Total Attendance and Health Services . . . . .	\$2,615,003	
Pupil Transportation Service . . . . .	\$1,637,616	\$4,874,348
Operation of Plant:		
Office of Schoolhouse Custodian . . . . .	\$271,700	
Custodians . . . . .	6,954,814	
Heat for Buildings . . . . .		\$2,483,857
Utilities, Except Heat for Buildings . . . . .	21,314	5,056,446
Supplies, Except Utilities . . . . .		
Supply Room . . . . .	283,898	
Total Operation of Plant . . . . .	\$7,531,726	\$7,540,303
Maintenance of Plant . . . . .		
Fixed Charges . . . . .	\$898,143	
Food Services (Deficit Appropriation) . . . . .	\$1,227,026	
Community Services . . . . .	\$417,147	
Equal Education Improvement Fund, Chapter 636, Sections 1 and 8		
Treasurer and Custodian of Teachers' Retirement Fund . . . . .		
Pensions to Teachers, Act of 1950 . . . . .		
Pensions to Veterans . . . . .		
Pensions to Teachers, Act of 1908 . . . . .		
Workmen's Compensation . . . . .		
Total School Committee . . . . .	\$130,235,557	\$12,414,651

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$480,689				\$805,007	\$810,935
212,726				778,161	592,987
869,401				5,026,277	5,746,247
<b>\$1,562,816</b>				<b>\$6,609,445</b>	<b>\$7,150,169</b>
\$289,388				\$4,108,304	\$4,529,818
1,524,070				45,213,895	46,590,064
568,795				23,061,774	24,083,548
1,582,040				33,654,169	32,716,207
6,966,971				12,135,890	7,428,453
322,468				1,184,459	848,946
22,496				488,580	459,295
2,222,616				4,514,040	4,322,644
<b>\$13,498,844</b>				<b>\$124,361,111</b>	<b>\$120,978,975</b>
\$17,198				\$794,885	\$876,743
15,978				1,853,294	1,796,924
<b>\$33,176</b>				<b>\$2,648,179</b>	<b>\$2,673,667</b>
				<b>\$6,511,964</b>	<b>\$7,784,460</b>
\$18,978				\$290,678	\$269,592
				6,954,814	7,379,800
				2,483,857	1,616,800
				5,077,760	4,249,636
288,216				288,216	484,976
36,724				320,622	326,092
<b>\$343,918</b>				<b>\$15,415,947</b>	<b>\$14,326,896</b>
\$467,008				\$467,008	\$896,942
\$2,955,136				\$3,853,279	\$5,701,059
			\$195	\$1,227,221	\$2,216,519
			\$459,255	\$876,402	\$620,688
					\$3,514,549
			\$5,000	\$5,000	
			\$1,757	\$1,757	
			\$3,241,364	\$3,241,364	
			\$92,287	\$92,287	
			\$269,411	\$269,411	
<b>\$18,860,898</b>			<b>\$4,069,269</b>	<b>\$165,580,375</b>	<b>\$165,863,924</b>

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<b>SCHOOL BUDGET</b>		
<i>Department of Planning and Engineering</i>		
Planning and Engineering:		
Administration and Trucking . . . . .	\$1,300,293	
Maintenance of Grounds . . . . .		\$100,208
Maintenance of Buildings . . . . .		2,857,589
Repairs of Furniture and Equipment . . . . .		410,245
Replacement of Equipment . . . . .		
Total Department of Planning and Engineering . . . . .	\$1,300,293	\$3,368,042
Total School Budget . . . . .	\$131,535,850	\$15,782,693
<b>COUNTY BUDGET</b>		
<i>General Government</i>		
Recording and Reporting:		
Registry of Deeds . . . . .	\$766,768	\$25,409
General Government Buildings:		
Court House Custodian . . . . .	1,855,963	388,959
Total General Government . . . . .	\$2,622,731	\$414,368
<i>Corrections</i>		
Jail . . . . .	\$2,000,989	\$129,397
Penal Institutions Department:		
Central Office . . . . .	127,296	23
House of Correction . . . . .	1,625,924	263,158
Total Corrections . . . . .	\$3,754,209	\$392,578
<i>Judicial</i>		
Central Courts:		
Supreme Judicial Court . . . . .	\$403,797	\$19,618
Superior Court, Civil Session, General Expenses . . . . .	460,864	
Superior Court, Civil Session, Clerk's Office . . . . .	1,380,853	565,860
Superior Court, Criminal Session, Clerk's Office . . . . .	783,666	1,173,954
Superior Court, Criminal Session, District Attorney's Office . . . . .	806,443	385,042
Municipal Court, City of Boston . . . . .	2,819,723	165,982
Boston Juvenile Court . . . . .	1,064,378	376,383
Probate Court . . . . .	124,222	27,161
Superior Court, Court Officer's Division . . . . .	1,485,002	132,560
Superior Court, Criminal Session, Probation Department . . . . .	281,194	8,615
Appeals Court . . . . .	122,483	
Total Central Courts . . . . .	\$9,732,625	\$2,795,175

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$248,286				\$1,548,579	\$1,528,280
				100,208	82,435
				2,857,589	2,930,661
				410,245	505,325
	\$33,164			33,164	188,423
\$248,286	\$33,164			\$4,949,785	\$5,235,124
\$19,109,184	\$33,164		\$4,069,269	\$170,530,160	\$171,099,048
\$6,837	\$2,206		\$13,644	\$814,864	\$804,627
258,125	8,384		14,979	2,526,410	2,432,499
\$264,962	\$10,590		\$28,623	\$3,341,274	\$3,237,126
\$448,908	\$16,828		\$4,247	\$2,600,369	\$2,449,711
1,544			98	128,961	167,553
659,370	35,071		16,608	2,600,131	2,537,708
\$1,109,822	\$51,899		\$20,953	\$5,329,461	\$5,154,972
\$9,109	\$1,898		\$60	\$434,482	\$420,208
2,670	13,527		634	177,695	392,965
38,380	6,485		652	1,992,230	1,878,869
21,052	2,518		320	1,981,510	1,857,148
13,807	6,990		10,280	1,222,563	991,847
293,197	8,467		84,918	3,312,286	3,288,848
7,249	17,032		1,464	1,466,506	1,245,779
38,488	5,745		1,956	197,572	234,352
1,831			590	1,619,983	1,682,296
5,861	5,032		741	301,443	290,004
1,182			53	123,718	139,378
\$432,826	\$67,694		\$101,668	\$13,129,988	\$12,421,691



**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<b>District Courts:</b>		
Municipal Court, Charlestown District . . . . .	\$300,649	\$12,967
Municipal Court, East Boston District . . . . .	562,047	55,300
Municipal Court, South Boston District . . . . .	328,973	89,248
Municipal Court, Dorchester District . . . . .	1,171,981	139,250
Municipal Court, Roxbury District . . . . .	1,548,746	181,155
Municipal Court, West Roxbury District . . . . .	546,988	105,708
Municipal Court, Brighton District . . . . .	416,229	54,801
District Court of Chelsea . . . . .	484,033	43,951
Total District Courts . . . . .	<u>\$5,359,646</u>	<u>\$682,380</u>
<b>Medical Examinations:</b>		
Medical Examiner Service, Northern Division . . . . .	\$107,112	\$4,783
Medical Examiner Service, Southern Division . . . . .	83,822	16,403
Associate Medical Examiner Service, Northern Division . . . . .	5,127	1,044
Associate Medical Examiner Service, Southern Division . . . . .	10,331	1,595
Total Medical Examinations . . . . .	<u>\$206,392</u>	<u>\$23,825</u>
<b>Other:</b>		
Social Law Library . . . . .		\$5,000
Mental Illness . . . . .		3,862
Housing Court, City of Boston . . . . .	\$476,753	61,119
Total Other . . . . .	<u>\$476,753</u>	<u>\$69,981</u>
<b>Miscellaneous:</b>		
Pensions and Annuities (Non-Contributory) . . . . .		
Total County Budget . . . . .	<u>\$22,152,356</u>	<u>\$4,378,307</u>
<b>FEDERAL REVENUE SHARING</b>		
Police Department . . . . .	\$1,800,000	\$2,685
Fire Department . . . . .	3,132,340	
Public Works Department . . . . .	3,200,000	570,000
Parks and Recreation Department . . . . .		
Boston City Hospital . . . . .	6,410,000	
Mattapan Chronic Disease Hospital . . . . .	180,000	
Long Island Hospital . . . . .	210,000	
Building Department . . . . .		189,831
Supreme Judicial Court, Clerk's Office . . . . .		
Jail . . . . .	177,621	11,000
House of Correction . . . . .	48,432	118,937
Snow Removal . . . . .		
Total Federal Revenue Sharing . . . . .	<u>\$18,158,393</u>	<u>\$892,453</u>
Total General Revenue and Federal Revenue Sharing . . . . .	<u>\$341,931,107</u>	<u>\$61,980,661</u>
	<u>70.0%</u>	<u>13.3%</u>



## SCHEDULE B-3

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Comparative Summary of Expenditures

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
\$5,661	\$2,614		\$472	\$322,363	\$336,304
9,646	2,832		602	630,427	606,970
8,887	4,701		486	432,295	423,700
11,893	6,453		6,022	1,335,599	1,324,759
62,484	1,710		7,192	1,801,287	1,752,428
13,580	2,337		1,324	669,937	689,945
23,208	163		127	494,528	511,203
14,743	7,065		545	550,337	
\$150,102	\$27,875		\$16,770	\$6,236,773	\$5,645,309
\$2,673	\$339		\$40	\$114,947	\$111,043
3,492	1,325		20	105,062	107,065
681	231		20	7,103	10,361
386	898		20	13,230	9,785
\$7,232	\$2,793		\$100	\$240,342	\$238,254
				\$5,000	\$5,000
				3,862	238
\$25,135	\$3,610		\$1,668	568,285	550,539
\$25,135	\$3,610		\$1,668	\$577,147	\$555,777
			\$888,474	\$888,474	\$832,329
\$1,990,079	\$164,461		\$1,058,256	\$29,743,459	\$28,085,461
				\$4,802,685	\$4,050,770
	\$67,660			3,200,000	2,678,937
\$306,137	100,000			4,176,137	12,159,892
					951,568
				6,410,000	19,627,782
				180,000	822,411
				210,000	1,007,378
4,028				193,859	
	18,224			18,224	
1,500	700			190,821	
62,713				230,082	
					747,621
\$374,378	\$186,584			\$19,611,808	\$42,046,359
\$36,899,944	\$3,100,501	\$936,678	\$40,700,276	\$488,549,170	\$495,433,301
<u>7.6%</u>	<u>.6%</u>	<u>.2%</u>	<u>8.3%</u>	<u>100.0%</u>	

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

DEPARTMENT OR ACTIVITY	Personal Services	Contractual Services
<b>DEBT REQUIREMENTS</b>		
Redemption of Funded Debt:		
City . . . . .		
Premium on Permanent Loans . . . . .		
Interest Payments:		
City Debt . . . . .		
Refunded Taxes . . . . .		
Temporary Loans . . . . .		
Temporary Loans in Anticipation of Bond Issue . . . . .		
Total Debt Requirements . . . . .		
<b>CONTRIBUTIONS TO RETIREMENT FUNDS</b>		
Pension Accumulation Fund . . . . .		
State-Boston Retirement System . . . . .		
Workmen's Compensation Credit . . . . .		
Total Contributions to Retirement Funds . . . . .		
<b>STATE ASSESSMENTS</b>		
State Examination of Retirement System . . . . .		
Health Insurance — Retirement Program . . . . .		
Motor Vehicle Excise Tax Bills . . . . .		
Shellfish Purification . . . . .		
Mosquito Control Project . . . . .		
Total State Assessments . . . . .		
<b>METROPOLITAN DISTRICT ASSESSMENTS</b>		
Parks . . . . .		
Air Pollution District . . . . .		
Area Planning Council . . . . .		
Metropolitan District Expenses . . . . .		
Total Metropolitan District Assessments . . . . .		
<b>M.B.T.A. ASSESSMENT</b>		
Operating Deficit . . . . .		
Total State, M.D.C., and M.B.T.A. Assessments . . . . .		
Total Expenditures (Exhibit B-3) . . . . .	\$341,931,107	\$64,980,661

**SCHEDULE B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Summary of Expenditures**

Supplies and Materials	Equipment	Land, Structures and Improvements	Other Charges	Total Expenditures	
				June 30, 1977	June 30, 1976
			\$33,290,000	\$33,290,000	\$30,093,000 86,960
			27,665,477	27,665,477	22,706,850
			92,686	92,686	69,748
			3,963,024	3,963,024	2,631,049
			751,245	751,245	
			\$65,762,432	\$65,762,432	\$55,587,607
					\$13,300
			\$50,795,800	\$50,795,800	41,815,176
			17,424	17,424	12,109
			\$50,813,224	\$50,813,224	\$41,840,585
			\$94,235	\$94,235	\$30,681
			526,460	526,460	316,549
			40,312	40,312	33,273
			9,482	9,482	9,422
			60,058	60,058	64,461
			\$730,547	\$730,547	\$454,386
			\$2,760,741	\$2,760,741	\$3,209,063
			28,565	28,565	26,726
			90,226	90,226	95,144
			4,488	4,488	4,488
			\$2,884,020	\$2,884,020	\$3,335,421
			\$30,781,899	\$30,781,899	\$31,546,295
			\$34,396,466	\$34,396,466	\$35,336,102
\$36,899,944	\$3,100,501	\$936,678	\$191,672,398	\$639,521,290	\$628,197,595

**SCHEDULE B-4**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Schedule of Accounts Receivable**  
**June 30, 1977**

Motor Vehicle Excise Taxes, Levy of 1977 . . . . .	\$6,183,083
Motor Vehicle Excise Taxes, Levies of 1976 and Prior . . . . .	22,841,919
Tax Titles (Schedule B-7) . . . . .	29,040,645
Tax Possessions (Schedule B-8) . . . . .	9,554,379
Departmental Accounts Receivable . . . . .	8,704,858
Special Assessments . . . . .	13,451
Total Accounts Receivable (Exhibit B-1) . . . . .	<u>\$76,338,335</u>

**SCHEDULE B-5**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Real and Personal Property Taxes Receivable**  
**Year Ended June 30, 1977**

Year of Levy	Balance June 30, 1976	Additions			Deductions		Balance June 30, 1977 (Exhibit B-1)
		Taxes Levied (Exhibit B-2)	Charges Added to Taxes	Tax Titles Reinstated (Schedule B-7)	Abatements Cancelled	Refund of Abatements After Payment	
<b>1968 and Prior</b>	<b>\$2,145,241</b>						
1969	395,630		\$3,410			\$12,099	\$2,147,908
1970	2,190,113		5,487			36,663	400,814
1971	2,605,469		5,938			250,065	2,195,742
1972	3,716,557		6,638			709,369	2,611,583
1973	3,601,737		7,868		\$844	1,731,107	3,683,737
1974	5,433,940		17,331			3,004,840	3,525,818
1975	20,434,426		15,472			2,407,203	2,091,683
1976	35,186,614		7,475		11,082	5,139,537	7,011,162
1977	(10)	\$448,228,908	\$6,068,758	96,638	1,406	8,943,555	19,263,936
1978						2,529,146	40,095,103
						1,064,263	(1,064,263)
<b>Totals</b>	<b>\$75,712,747</b>	<b>\$448,228,908</b>	<b>\$6,068,758</b>	<b>\$166,300</b>	<b>\$13,332</b>	<b>\$24,763,584</b>	<b>\$45,526,552</b>
						<b>\$414,129,043</b>	<b>\$81,963,523</b>



## SCHEDULE B-6

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy  
as of June 30, 1977

LEVY YEAR	Original Levy	Additional Levies (Note 1)	Total Levy	Adjustments	Collections (Net of Refunds)	Transfers to Tax Titles (Net)
1971 and Prior						
1972	\$337,613,851	\$665,385	\$338,279,239	\$141,324	\$294,858,089	\$11,158,823
1973-74	518,538,217	400,300	518,938,517	832,241	448,642,489	20,745,261
1975	350,952,140	122,293	351,074,433	619,523	304,605,362	9,303,993
1976	352,776,139	6,314,549	359,090,688	812,805	312,720,263	1,400,536
Totals through 1976	\$1,559,880,350	\$7,502,527	\$1,567,382,877	\$2,408,893	\$1,360,826,203	\$42,608,613
1977	\$446,368,500	\$7,929,166	\$454,297,666	\$491,391	\$395,887,752	\$618,259
1978 (Note 2)					1,064,263	
Grand Totals	\$2,006,248,850	\$15,431,693	\$2,021,680,543	\$2,903,284	\$1,757,778,218	\$43,226,872

## Percentage Analysis 1972-1977 (Total Levy = 100.0 Percent)

1972	87.2	3.30
1973-74	86.5	4.00
1975	86.8	2.65
1976	87.1	0.39
1977	87.1	0.14

NOTE 1. Commencing with fiscal 1976 the city instituted a new method of accounting for charges added to real and personal property tax bills. These amounts, previously recorded as revenue on a cash basis, were accrued as revenue when added to real and personal property taxes. Appropriate reserves have been set up to adjust revenue related to these charges to a cash basis in conformity with accounting principles established by the Commonwealth.

NOTE 2. Represents taxes prepaid.

## SCHEDULE B-6

City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

Cumulative Summary of Taxes Levied, Collected and Abated by Year of Levy  
as of June 30, 1977

Abatements	Balance Uncollected June 30, 1977 (Exhibit B-1)	Original Overlay Reserve	Abatements in Excess of Overlay		
			Total	June 30, 1976 and Prior	Year Ended June 30, 1977
	<u>\$7,356,047</u>				<u>\$1,008,196</u>
\$28,722,914	\$3,683,737	\$16,215,466	\$12,507,448	\$10,737,185	1,770,263
11,765,507	5,617,501	29,241,371	15,524,136	9,932,520	5,591,616
30,773,439	7,011,162	19,864,927	10,908,512	1,892,372	6,016,140
26,518,758	19,263,936	23,952,559	2,566,199		2,566,199
\$130,780,618	\$35,576,336	\$89,274,323	\$41,506,295	\$25,562,077	\$15,944,218
\$18,190,643	\$40,095,403 (1,064,263)	\$22,722,452			
\$148,971,261	\$81,963,523	\$111,996,775	\$41,506,295	\$25,562,077	\$16,952,414

8.49	1.09	4.79	3.70
8.63	1.08	5.63	2.99
8.77	2.00	5.66	3.11
7.38	5.36	6.67	0.71
4.00	8.83	5.10	

**SCHEDULE B-7**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Tax Title Account (Note 1)**  
**Year Ended June 30, 1977**

Balance, June 30, 1976.		\$26,283,847
Additions:		
Transfers from:		
Tax Accounts (Exhibit B-4, Schedule B-5)		13,334,511
Building Razing Charges	\$193	
Sidewalk Assessment	1,446	
Tax Possessions (Schedule B-8)	420	
		2,059
Overpayments of Tax Titles.		12,010
Costs and Interest Billed to Property Owners.	1,787,487	
Less: Cancelled Costs and Interest	261,693	
		1,525,794
		\$41,158,221
Deductions:		
Transfers to Tax Possessions (Schedule B-8)		\$7,042,880
Transfers to Water, Sewer, or Sinking Funds		207
Collections (Net of Refunds of \$249,757) (Exhibit B-4)		3,955,041
Abatements (Exhibit B-4)		951,598
Reinstatements to Tax Accounts (Exhibit B-4, Schedule B-5)		166,300
Building Razing Charges Abated		1,545
Reinstated to Sidewalk Assessments		5
Balance, June 30, 1977 (Schedule B-4)		\$29,040,645

NOTE 1. The Tax Title Account reflects taxes and other charges receivable from properties for which the city has taken title in accordance with section 53 of Chapter 60 of the General Laws.

**SCHEDULE B-8**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Tax Possessions Account (Note 1)**

	Year Ended June 30, 1977	
Balance, June 30, 1976.		\$5,688,839
Additions:		
Transfers from Tax Titles (Schedule B-7)	\$7,012,880	
Land Court Costs	91,518	
		7,134,398
		12,823,237
Deductions:		
Receipts		610,761
Loss on Sales of Foreclosed Property	2,691,072	
Less: Profit on Sales of Foreclosed Property	36,395	
		2,657,677
Transferred to Tax Titles (Schedule B-7)		120
Balance, June 30, 1977 (Schedule B-1)		\$9,551,379

NOTE 1. The Tax Possessions Account reflects taxes and other charges receivable from properties which have been foreclosed in accordance with section 65 of Chapter 60 of the General Laws.

**SCHEDULE B-9**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Comparative Statement of Free Cash (Note 1)**  
**June 30, 1976 and 1977**

	June 30, 1976 (Note 2)	June 30, 1977
Surplus Revenue (Exhibit B-1)	\$12,113,903	\$86,200,970
Less: Real Estate and Personal Property Taxes Outstanding:		
(Exhibit B-1 and Schedules B-5 and B-6)	(75,712,717)	(81,963,521)
Sewer Use Deficit (Exhibit G-1)	(11,650,280)	(15,367,111)
Water Service Deficit (Exhibit G-1)	(9,320,628)	(10,282,810)
Due from Trust Funds (Exhibit B-1)	(21,876)	
Due from Sinking Funds (Exhibit B-1)	(34,541)	
	<u>(96,750,072)</u>	<u>(107,613,745)</u>
Free Cash (deficit)	<u><u>(\$54,636,169)</u></u>	<u><u>(\$21,412,775)</u></u>

NOTE 1. Section 23, Chapter 59 of the General Laws provides that Assessors may deduct from taxes assessed, an amount equal to available funds on July first. Available funds, generally designated as "Free Cash," are certified each year by the Director of Accounts of the Commonwealth who has defined free cash as "Surplus Revenue Less Accounts Receivable."

NOTE 2. Restated to conform to Bureau of Accounts certification.

**SCHEDULE B-10**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Statement of Actual Revenues**  
**Year Ended June 30, 1977**

City:

Licenses and Permits:		
Building Structures and Permits	\$1,208,129	
Housing Inspections	339	
Weights and Measures	60,400	
Animal Licenses (Dog)	32,945	
Street and Curb Permits	153,811	
Health Inspections	293,532	
Alcoholic Beverage Licenses	1,491,835	
Peddlers Licenses	7,450	
Entertainment Licenses	429,502	
Police and Protective Licenses and Permits	101,847	
Professional and Occupational Licenses	36,955	
Other Business Licenses and Permits	182,789	
		\$3,999,534
Charges for Services:		
Data Processing Services	30,427	
Printing Services — Purchasing	1,861	
Purchasing Services	4,829	
Recording of Legal Instruments	181	
Vital Statistics	286,934	
Zoning and Subdivision Fees	22,489	
Sale of Publications	19,024	
Assessing Fees	68	
Liens	45,619	
Other General Services	2,754	
		414,186
Public Safety:		
Police Services	936,094	
Fire Services	285,301	
Civil Defense	26,726	
		1,248,121
Public Works and Facilities:		
Parking Facilities	2,614,824	
Street, Sidewalk and Curb Repairs	447,892	
Market Rents	29,756	
Real Property — Rents	723,181	
Demolition of Abandoned Structures	45,188	
Damage to City Property	902	
Other Revenues	4,516	
		3,866,259
Miscellaneous:		
Telephone Commissions	46,544	
Hospitalization and Insurance Plan	195,402	
Pensions and Annuities	112,480	
Fringe Benefits	9,189,938	
Contributions and Donations	318	
Interest on Investments	536,207	
Miscellaneous Receipts	377	
Miscellaneous	1,061	
		10,382,327
Cultural and Recreation:		
Golf Fees	51,305	
Concessions	8,615	
Park Rentals	42,307	
Auditorium Use	607,970	
Arena Use	70,925	
		781,122
Community Services:		
Veterans Services		91,769
Sanitation:		
Incinerator Charges	5,917	
Other Charges	12,228	
		48,175
Library Fees		122,836



## SCHEDULE B-10

## City of Boston and County of Suffolk

## GENERAL REVENUE FUNDS

## Statement of Actual Revenues

Year Ended June 30, 1977

City (continued):

## Special Assessments:

Foreclosed Property . . . . .	\$115,577
Sidewalk Assessments — Sidewalks in Advance . . . . .	1,912
Sidewalks Added to Taxes . . . . .	446

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 \$117,935

## Costs and Interest on Taxes:

Penalties and Interest — Property Tax . . . . .	1,387,045
Penalties and Interest — Motor Vehicle Excise . . . . .	369,777
Penalties and Interest — Sidewalk Assessments . . . . .	35
Tax Titles — Cost and Interest . . . . .	349,529

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 2,106,386

## Payments in Lieu of Taxes:

Boston Redevelopment Authority . . . . .	209,454
Boston Housing Authority . . . . .	195,048
Blue Cross - Blue Shield . . . . .	291,421
Old City Hall . . . . .	115,964
Suffolk University . . . . .	3,780
Urban Redevelopment Corp. — Chapter 121A . . . . .	1,843,357
Assessing Department . . . . .	36,162
Reimbursements for Census Costs . . . . .	159,250

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 2,854,436

Total City Revenue — (Exhibit B-2)

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 \$26,033,086

County:

## Fines and Forfeits:

Juvenile Court . . . . .	\$6,512
Land Court . . . . .	45,866
Housing Court . . . . .	23,825
Superior Civil . . . . .	52,336
Superior Criminal . . . . .	176,276
Supreme Judicial . . . . .	15,556
Municipal Criminal . . . . .	1,992,348
Municipal Criminal — Parking Fines . . . . .	204,763
Municipal Civil . . . . .	89,108

## Criminal Fines and Costs:

Chelsea District Court . . . . .	88,559
East Boston District Court . . . . .	178,671
Brighton District Court . . . . .	327,874
Charlestown District Court . . . . .	37,793
Dorchester District Court . . . . .	156,510
Dorchester District Court — Parking Fines . . . . .	7,463
Roxbury District Court — Parking Fines . . . . .	1,121,997
South Boston District Court . . . . .	121,538
West Roxbury District Court . . . . .	141,374
West Roxbury District Court — Parking Fines . . . . .	16,588

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 \$7,804,957

## Miscellaneous:

House of Correction — Regular . . . . .	6,608
County Jail . . . . .	75,817
Stenographic Fees . . . . .	3,072
Judges Salaries . . . . .	1,804
Registry of Deeds Fees . . . . .	324,335
Telephone Commissions . . . . .	22,775

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 434,411

Total County Revenue — (Exhibit B-2)

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 \$8,239,368

**SCHEDULE B-10**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Statement of Actual Revenues**  
**Year Ended June 30, 1977**

**School Committee:**

Sale of Supplies and Incidentals . . . . .	\$92,531
Tuitions — Schools . . . . .	135,495
Instructions — Schools . . . . .	134,160
Miscellaneous Receipts — Schools . . . . .	137,178

\$499,364

**Total School Committee Revenue — (Exhibit B-2)**

**Health and Hospitals:**

Patient Services — City Hospital . . . . .	\$15,785,673
Cafeteria Services . . . . .	5,044
Patient Services — Long Island Hospital . . . . .	7,511,205
Patient Services — Mattapan Hospital . . . . .	5,194,262
Other Health Services . . . . .	750

\$58,496,934

**Total Health and Hospitals Revenue — (Exhibit B-2)**

**Revenue from the State:**

**City Purposes:**

Government Center . . . . .	\$357,570
State Owned Lands . . . . .	1,149,539
Urban Renewal . . . . .	1,701,571
Urban Redevelopment . . . . .	7,267,026
Real Estate Abatements — Veterans . . . . .	121,344
Real Estate Abatements — Widows and Others . . . . .	241,545
Real Estate Abatements — Blind . . . . .	34,925
State Lottery — Local Aid . . . . .	8,759,394
Highways — Local Aid . . . . .	1,479,658
Veterans' Services — Local Aid . . . . .	665,235
Pensions — Retired Teachers . . . . .	20,062,677
Public Libraries — Local Aid . . . . .	240,402
Old State House Development Project . . . . .	33,000

42,113,887

**County Purposes:**

Courthouse Maintenance Reimbursement . . . . .	706,288
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**School Purposes:**

School Construction — State . . . . .	\$16,154,069
School Aid — Chapter 70 . . . . .	49,368,812
School Transportation — Chapter 71 . . . . .	110,285
Special Education . . . . .	4,145,110
Transitional Bilingual Education . . . . .	1,604,974
Transportation of Pupils . . . . .	6,876,058
Vocational Education . . . . .	2,870,811

81,130,119

**Total State Revenue — (Exhibit B-2)**

\$123,950,294

**SECTION C**

**SPECIAL REVENUE FUND**



**EXHIBIT C-1**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Comparative Balance Sheet**

<b>ASSETS</b>		<b>June 30, 1977</b>	<b>June 30, 1976</b>
Amounts Due from Federal Government . . . . .		\$21,435,850	\$13,500,644
Amounts Due from General Revenue Funds . . . . .		11,303,103	16,742,107
<b>Total Assets . . . . .</b>		<b>\$32,738,953</b>	<b>\$30,242,751</b>
 <b>LIABILITIES AND FUND BALANCE</b>			
<i>Liabilities</i>			
Deposit and Suspense Accounts . . . . .		—0—	\$4,765,356
<b>Total Liabilities (Note 1) . . . . .</b>		<b>—0—</b>	<b>\$4,765,356</b>
 <i>Fund Balance</i>			
Encumbered:			
Federal Grants . . . . .		\$8,905,580	\$6,928,666
Highway Programs . . . . .		29,853	29,853
Unallocated Revenue and Miscellaneous Funds . . . . .		423,257	201,087
		<b>\$9,358,690</b>	<b>\$7,159,606</b>
Unencumbered . . . . .		23,380,263	18,317,789
<b>Total Fund Balance . . . . .</b>		<b>\$32,738,953</b>	<b>\$25,477,395</b>
<b>Total Liabilities and Fund Balance . . . . .</b>		<b>\$32,738,953</b>	<b>\$30,242,751</b>

NOTE 1: Deposit and suspense accounts are accounted for in the General Revenue Funds, effective June 30, 1977.



**EXHIBIT C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Summary of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

FUND OR GRANT	Unexpended Balance June 30, 1976
Federal Grants:	
For School Purposes . . . . .	\$965,862
For Other Purposes . . . . .	18,084,205
Total Federal Grants . . . . .	19,050,067
State Highway Programs . . . . .	374,603
State Grants and Other Special Revenue . . . . .	6,052,725
Total Receipts, Expenditures, and Balances . . . . .	<u>\$25,477,395</u>

NOTE 1. Revenue received includes letters of credit and other amounts due from Federal Government.

**EXHIBIT C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Summary of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

Revenue Received (Note 1)	Transfers (Schedule C-1) To (From)	Expenditures (Schedule C-2)	Unexpended Balance June 30, 1977 (Exhibit C-1)	Encumbrances	Unencumbered Balance June 30, 1977
\$19,951,657	(\$65,000)	\$18,401,285	\$2,451,234	\$20,950	\$2,430,284
41,195,566	(1,521,405)	35,843,374	21,914,992	8,884,630	13,030,362
61,147,223	(1,586,405)	54,244,659	24,366,226	8,905,580	15,460,646
19,919,090	(1,952,867)	16,020,824	374,603 7,998,124	29,853 423,257	344,750 7,574,867
<b>\$81,066,313</b>	<b>(\$3,539,272)</b>	<b>\$70,265,483</b>	<b>\$32,738,953</b>	<b>\$9,358,690</b>	<b>\$23,380,263</b>



## SCHEDULE C-1

## City of Boston and County of Suffolk

## SPECIAL REVENUE FUND

## Transfers

Year Ended June 30, 1977

Date of Authorization	Authority	From	Amount	To	Amount
July 31, 1976	(Note 1)	Parking Meter Fees	\$1,500,000	General Revenue Fund — Traffic and Parking Department (Exhibit B-2)	
July 31, 1976	(Note 2)	Remodeling of Jury Pool and Appeals Court	140,410	Miscellaneous Receipts	
July 31, 1976	(Note 1)	Community Development Block Grant Funds, 1976		Model Cities — Neighborhood Facilities (HUD)	\$14,985
Aug. 31, 1976	(Note 3)	Miscellaneous Receipts		Parking Facilities Fund	433,481
Sept. 30, 1976	(Note 1)	Community Development Block Grant Funds, 1976		Model Cities — Neighborhood Facilities (HUD)	30,000
Oct. 28, 1976	City Council	General Revenue Funds (Schedule B-1)		Omnibus Crime Control — City	3,100
Oct. 31, 1976	City Council	Employees' Group Insurance Trust Fund	1,198,561	Miscellaneous Receipts	
Nov. 30, 1976	(Note 1)	Trustees of Health and Hospitals	1,577,525	Capital Improvement Fund — Planning, Designing, and Acquiring Land for Construction — Hospital Department	
Nov. 30, 1976	(Note 1)	Disaster Relief Act, 1972	153,216	Capital Improvement Fund — Planning, Designing, and Acquiring Land for Construction — School Department	
Nov. 30, 1976	(Note 1)	Dorchester House Health Clinic	6,200	Capital Improvement Fund — Planning, Designing, and Acquiring Land for Construction — Hospital Department	
Dec. 8, 1976	(Note 1)	General Revenue Funds (Schedule B-1)		Omnibus Crime Control — Federal	60
Feb. 28, 1977	(Note 1)	Collecting Division — Suspense Account		Emergency Employment Act, 1971	131,990
Apr. 30, 1977	(Note 1)	Capital Improvement — Computer System (Public Facilities)	1	Capital Improvement Fund — Management Information System	
June 30, 1977	(Note 1)	Damages by Dogs	9,875	Miscellaneous Receipts	
June 30, 1977	(Note 1)	Miscellaneous Receipts		Damages by Dogs	32,945
June 30, 1977	(Note 1)	Capital Improvement Fund — Remodeling, Reconstruction, and Extraordinary Repairs to Buildings owned by the city		North End Federal Grant	29,200
June 30, 1977	(Note 1)	Special Education		Special Education — Chapter 766	19,032
June 30, 1977	(Note 1)	General Revenue Funds (Schedule B-1)		School Lunches, Chapter 417, Acts of 1950	9
June 30, 1977	(Note 4)	General Revenue Funds (Schedule B-1)		Pensions to Teachers, Acts of 1908	351,714
June 30, 1977	(Note 1)	Various Special Revenue Accounts	8,397,291	Various Special Revenue Accounts	8,397,291
Totals	(Note 5)		<u>\$12,983,079</u>		<u>\$9,443,807</u>

NOTE 1. Acts of 1909, Chapter 486, Section 3B, as amended by Acts of 1954, Chapter 24.

NOTE 2. Correction of 1974 reimbursement of salaries of Appeals Court officers by the Commonwealth, in accordance with General Laws Chapter 221, Section 69, as amended.

NOTE 3. Acts of 1973, Chapter 962.

NOTE 4. Non-contributory Pensions to Teachers, reimbursed by the Commonwealth, formerly accounted for in the Special Revenue Fund, have been transferred to General Revenue Funds, effective July 1, 1976.

NOTE 5. Transfers from . . . . . (\$12,983,079)  
Transfers to . . . . . 9,443,807Totals (Exhibit C-2) . . . . . (\$3,539,272)

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

FUND OR GRANT	Unexpended Balance June 30, 1976
<i>Federal Grants for School Purposes</i>	
Elementary Secondary Education Act:	
Title I, Special Accounts, 1972-73 . . . . .	\$58,870
Title I, Special Accounts, 1973-74 . . . . .	(35,624)
Title I, Special Accounts, 1974-75 . . . . .	6,265,142
Title I, Special Accounts, 1975-76 . . . . .	(7,478,906)
Title I, Special Accounts, 1976-77 . . . . .	
Title II, 1972-73 . . . . .	(64)
Title II, 1973-74 . . . . .	(2,101)
Title II, 1974-75 . . . . .	133,490
Title II, Libraries, 1975-76 . . . . .	(27,837)
Title II, 1976-77 . . . . .	
Title III, 1972-73 . . . . .	48,173
Title III, 1973-74 . . . . .	179,284
Title III, 1974-75 . . . . .	(166,866)
Title III, 1975-76 . . . . .	(86,455)
Title IV A, Indian Education, 1976-77 . . . . .	(37)
Title IV B, Libraries, 1976-77 . . . . .	269,621
Title IV B, 1976-77 . . . . .	
Title VI B, 1973-74 . . . . .	278
	<u>(\$843,032)</u>
Vocational Education Act:	
1965 . . . . .	\$9,093
1971-72 . . . . .	(61,364)
1972-73 . . . . .	653
1973-74 . . . . .	357,952
1974-75 . . . . .	116,617
1975-76 . . . . .	73,643
1975-76, Disadvantaged . . . . .	542,206
1976-77, Urban Reserve . . . . .	
	<u>\$1,038,800</u>
Adult Basic Education:	
1973-74 . . . . .	(\$222)
1974-75 . . . . .	14,028
1974-75, Academic . . . . .	239
1975-76 . . . . .	(40,433)
1976-77 . . . . .	(10)
	<u>(\$26,398)</u>
Bilingual Education:	
Title VII, 1971-72 . . . . .	\$30,892
Title VII, 1972-73 . . . . .	(9,171)
Title VII, 1973-74 . . . . .	(58,825)
Title VII, 1974-75 . . . . .	127,100
Title VII, 1975-76 . . . . .	69,936
Title VII, 1976-77 . . . . .	
Title VII, Bilingual, Bicultural Careers Project, 1976-77 . . . . .	
Bilingual Teacher Aide Training Program . . . . .	1,320
	<u>\$161,252</u>



**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

Revenue Received (Note 1)	Transfers (Schedule C-1) To (From)	Expenditures	Unexpended Balance June 30, 1977	Encumbrances	Unencumbered Balance June 30, 1977 (Exhibit C-1)
		\$58,870			
		18,811	(\$54,435)		(\$54,435)
	(\$6,199,000)	2,507	63,635		63,635
\$3,253,129	6,052,000	1,652,011	174,212		174,212
7,667,216		8,329,240	(662,024)		(662,024)
			(64)		(64)
		27	(2,128)		(2,128)
		1,818	131,672		131,672
		30,006	(57,843)		(57,843)
57,051		38,997	18,054		18,054
		13,500	34,673		34,673
			179,284		179,284
		6,576	(173,442)		(173,442)
		9,601	(96,056)		(96,056)
37,664		36,141	1,486		1,486
		184,528	85,093		85,093
451,234			451,234		451,234
			278		278
\$11,466,294	(\$147,000)	\$10,382,633	\$93,629		\$93,629
			\$9,093		\$9,093
			(61,364)		(61,364)
		\$653			
		25,566	332,386		332,386
		14,314	102,303		102,303
\$188,737		142,746	119,634	\$2,100	117,534
96,336		107,228	531,314	2,090	529,224
709,021		340,129	368,892	16,760	352,132
\$994,094		\$630,636	\$1,402,258	\$20,950	\$1,381,308
			(\$222)		(\$222)
		\$6,452	7,576		7,576
		11	228		228
\$171,420	(\$20,326)	22,649	88,012		88,012
229,873	83,326	322,990	(9,801)		(9,801)
\$401,293	\$63,000	\$352,102	\$85,793		\$85,793
			\$30,892		\$30,892
			(9,171)		(9,171)
\$73,848		\$15,023			
		127,100			
	(\$8,000)	34,331	27,605		27,605
200,694		188,598	12,096		12,096
393,581	8,000	390,574	11,007		11,007
			1,320		1,320
\$668,123		\$755,626	\$73,749		\$73,749

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

FUND OR GRANT	Unexpended Balance June 30, 1976
<i>Federal Grants for School Purposes (Continued)</i>	
Emergency School Assistance Act (Focus on Schools):	
Title VII, 1974-75 . . . . .	\$6,286
Title VII, 1975-76 . . . . .	718,976
Title VII, 1976-77 . . . . .	
	<b>\$725,262</b>
To Alleviate Black Teacher Shortage . . . . .	\$1,913
Right to Read, Title VII, 1976-77 . . . . .	
Comprehensive Employment and Training Act — Department of Labor . . . . .	(111,358)
Comprehensive Employment and Training Act — Boston Indian Council . . . . .	14,525
Cooperative Education . . . . .	30,195
Developmental Day Care Program . . . . .	29,673
Special Education, P.L. 89-313, 1976-77 . . . . .	
To Help Communities Help Themselves . . . . .	(118,489)
Special Purpose Grant, 1976-77 . . . . .	
Impacted Right to Reading Project, P. L. 90-35, Part D . . . . .	(26)
Indo-Chinese Refugee Assistance Program . . . . .	13,800
Manpower Development and Training Act . . . . .	3,807
Student Advisory Council Service Center . . . . .	
Urban Teachers Corps, 1976-77 . . . . .	
Urban Teachers Corps, Title V B, 1973-74 . . . . .	54,761
Special Needs Liaison Counsellor, Title I . . . . .	(8,623)
Title IV, Civil Rights Act, 1976-77 . . . . .	(200)
	(\$90,022)
Total Federal Grants for School Purposes . . . . .	<b>\$965,862</b>

*Other Federal Grants*

Health and Hospitals Department:	
Tuberculosis Control Project . . . . .	(\$10,752)
Trustees of Health and Hospitals, Inc. . . . .	1,577,525
Model Cities Administration:	
Child Welfare . . . . .	57,666
Interim Assistance . . . . .	39,846
Mothers Tutoring Mothers . . . . .	1,405
Tutorial Program . . . . .	31,843
Neighborhood Facilities (HUD) . . . . .	216,947
Model Cities Program (HUD) . . . . .	543,758
Model Cities Program (CRP) . . . . .	121,153
Hill-Burton (HEW) . . . . .	16,672
Summer Youth Program . . . . .	(13,166)
Summer Youth Program (A.B.C.D.) . . . . .	1,116
Transportation of Youth . . . . .	157
Youth Advocacy Program . . . . .	(132)
Summer Youth Program, Recreation Support Program (Department of Labor) . . . . .	116
Summer Youth Program, Recreation Support Program (O.E.O.) . . . . .	1,303
Campership Program, Department of Public Welfare . . . . .	850
Comprehensive Employment and Training Act of 1973 . . . . .	<b>11,256,496</b>



**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

FUND OR GRANT	Unexpended Balance June 30, 1976
<i>Other Federal Grants (continued)</i>	
Comprehensive Employment and Training Act, Miscellaneous Grants . . . . .	(\$13,590)
Code Enforcement Program . . . . .	67,798
Housing Inspection, State Sanitary Code . . . . .	477
Capacity Building Program (HUD) . . . . .	89,563
System Development for City Schools . . . . .	36,000
School Department, Food Services . . . . .	41,630
Boston Council for Aging, Senior Aides Project . . . . .	5,291
Retired Senior Volunteers (HEW) . . . . .	18,557
Visiting Companion Program for Elderly . . . . .	548
Area Agency on Aging . . . . .	6,149
Family Life and Education, 1977 . . . . .	
Volunteers Coordinating Program . . . . .	(121)
Interim Assistance Program . . . . .	9,518
Family Counseling Program . . . . .	29,818
Summer Feeding Program . . . . .	12,478
Development and Industrial Commission . . . . .	(8,544)
Economic Development and Industrial Commission (NERCOM) . . . . .	(1,057)
Naval Base Conversion . . . . .	36,810
Development and Industrial Commission, Title III, Acts of 1965 . . . . .	3,061
Omnibus Crime Control and Safe Streets Act . . . . .	18,892
Coordinating Council on Drug Abuse . . . . .	2,289
Treatment Alternative to Street Crime . . . . .	5,117
Youth Activities, T.A.S.C. . . . .	9,755
Omnibus Crime Control — Federal . . . . .	1,287,959
Omnibus Crime Control — State . . . . .	71,696
Omnibus Crime Control — City . . . . .	40,809
Omnibus Crime Control — L.E.A.A. Funds . . . . .	16,076
Student Prosecutor . . . . .	14
Manpower Development Act of 1962, as Amended . . . . .	16,046
Emergency Employment Act of 1971, Section 5 . . . . .	(91,730)
Emergency Employment Act of 1971, Section 6 . . . . .	168,080
Intergovernmental Personnel Act of 1971 . . . . .	281
Boston Manpower Training Staff . . . . .	(4,320)
Occupational and Educational, M.D.T.A. . . . .	15,664
Office of Economic Opportunity, O.P.S. . . . .	3,652
Work Incentive Program . . . . .	(55)
Beautification and Improvement of Public Urban Land . . . . .	1,598,687
National Highway Safety Act of 1966 . . . . .	33,817
Disaster Relief Act of 1972 . . . . .	241,771
North End Federal Grant . . . . .	381,109
Boston Diversion Advocacy Program . . . . .	
Library Construction Act — Roxbury Civic Center . . . . .	66,000
Fields Corner Neighborhood House . . . . .	25,407
Visiting Aides Program . . . . .	
Total Other Federal Grants . . . . .	\$18,084,205
Total Federal Grants . . . . .	\$19,050,067



## SCHEDULE C-2

## City of Boston and County of Suffolk

## SPECIAL REVENUE FUND

## Detail of Receipts, Expenditures and Balances

Year Ended June 30, 1977

Revenue Received (Note 1)	Transfers (Schedule C-1) To (From)	Expenditures	Unexpended Balance June 30, 1977	Encumbrances	Unencumbered Balance June 30, 1977 (Exhibit C-1)
\$102,742		\$16,733	\$72,419	\$6,857	\$65,562
			67,798		67,798
			477		477
			89,563		89,563
			36,000		36,000
			41,630	41,630	
202,533		201,680	6,144	1,807	4,337
44,244		48,080	14,721	7,546	7,175
			548	134	414
62,800	\$1	55,260	13,690	217	13,473
243,688	26,869	349,439	(78,882)		(78,882)
			(121)	105	(226)
			9,518	1,836	7,682
		19,931	9,887	5,634	4,253
135,179		80,498	67,159		67,159
			(8,544)		(8,544)
			(1,057)		(1,057)
90,312		83,847	43,275		43,275
			3,061		3,061
22,618	12,177	8,546	45,141	38,605	6,536
			2,289		2,289
		4,270	847	167	680
61,069	(26,869)	91,006	(47,051)	1,888	(48,939)
4,106,105	(18,936)	4,120,542	1,254,586	108,645	1,145,941
133,315	(7,056)	155,446	42,509		42,509
200,999	16,975	128,478	130,305		130,305
66,948		25,754	57,270	24,991	32,279
			14		14
			16,046	350	15,696
			(91,730)	10,840	(102,570)
	131,990	2,608	297,462	450	297,012
			281		281
			(4,320)		(4,320)
			15,664	138	15,526
	7		3,659		3,659
			(55)		(55)
98,074		2,893	1,693,868		1,693,868
			33,817		33,817
	(153,216)		88,555		88,555
101,340	29,200	368,181	143,468	19,949	123,519
		35,898	(35,898)		(35,898)
22,000			88,000		88,000
			25,407		25,407
48,382		42,124	6,258	1,559	4,699
\$41,195,566	(\$1,521,405)	\$35,843,374	\$21,914,992	\$8,884,630	\$13,030,362
\$61,147,223	(\$1,586,405)	\$54,244,659	\$24,366,226	\$8,905,580	\$15,460,646



**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

FUND OR GRANT		Unexpended Balance June 30, 1976
<i>State Highway Programs</i>		
Chapter 782, Acts of 1962 . . . . .		\$33,658
Chapter 822, Acts of 1963 . . . . .		65,732
Chapter 679, Acts of 1965 . . . . .		101,038
Chapter 616, Acts of 1967 . . . . .		46,725
Chapter 768, Acts of 1969 . . . . .		127,450
Total State Highway Programs . . . . .		<u>\$374,603</u>
<i>State Grants and Other Special Revenue</i>		
Remodeling of Jury Pool and Appeals Court, State Reimbursement . . . . .		\$140,410
Parking Meter Fees . . . . .		724,889
Parking Facilities Fund . . . . .		689,784
Maintenance and Improvement of Historical Sites . . . . .		639,457
Massachusetts Rehabilitation Commission . . . . .		5,617
Educational Facilities Laboratories, Inc. . . . .		100
Parking Meters, Acquisition and Installation of . . . . .		83,459
Boston Housing Authority — Payroll Advance . . . . .		(214,657)
Eastern Regional Library Program . . . . .		(739,356)
Special Education Grant, Chapter 766 . . . . .		(19,032)
Pensions to Teachers, Acts of 1908 . . . . .		(351,714)
Charles Strosacker Foundation . . . . .		4,742
Officer Friendly Program — Sears Roebuck . . . . .		16,644
The Ford Foundation Grant . . . . .		24,092
School Lunches, Chapter 417, Acts of 1950 . . . . .		2,568,988
Physical Education, Chapter 658, Acts of 1950 . . . . .		29,006
Equal Education Improvement Fund, Chapter 636, Sections 1 and 8 . . . . .		
Elderly Day Care Program (State Grant) . . . . .		1
Gifts for Purchase of Street Cleaning Equipment . . . . .		6,000
Boston City Hospitals, Ambulances (State Grant) . . . . .		
Dog License Receipts . . . . .		58,005
Employees Group Insurance Trust Fund . . . . .		2,250,530
Penal Institutions — Industries . . . . .		56,926
Title 4C, Chapter 622, 1976-77 . . . . .		82,000
Workshops on Sex Discrimination . . . . .		
National Institute of Educational Planning Grant . . . . .		(3,166)
National Science Foundation Grant . . . . .		
Dorchester House Health Clinic . . . . .		
Capital Improvement — Computer System (Public Facilities) . . . . .		
EDA 302, Program Development and Construction . . . . .		
City Hall Hospitality Center . . . . .		
Total State Grants and Other Special Revenue . . . . .		<u>\$6,052,725</u>
Total Receipts, Expenditures and Balances (Exhibit C-2) . . . . .		<u><u>\$25,477,395</u></u>

NOTE 1. Revenue received includes letters of credit issued and other amounts due from Federal Government.

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUND**  
**Detail of Receipts, Expenditures and Balances**  
**Year Ended June 30, 1977**

Revenue Received (Note 1)	Transfers (Schedule C-1) To (From)	Expenditures	Unexpended Balance June 30, 1977	Encumbrances	Unencumbered Balance June 30, 1977 (Exhibit C-1)
			\$33,658	\$6,906	\$26,752
			65,732	10,000	55,732
			101,038		101,038
			46,725	11,067	35,658
			127,450	1,880	125,570
			\$374,603	\$29,853	\$344,750
\$1,353,371	(\$140,410) (1,500,000)		\$578,260		\$578,260
345,000	433,481	\$100,745	1,022,520	\$177,806	844,714
		99,831	884,626	143,960	740,666
		905	4,712	197	4,515
		100			
		53,081	30,378	26,541	3,837
172,252			(42,405)		(42,405)
1,816,448		1,470,358	(393,266)	47,523	(440,789)
	19,032				
	351,714				
10,900		350	4,742		4,742
13,300		12,987	27,194		27,194
8,718,882	9	6,294,759	24,405		24,405
8,427			4,993,120		4,993,120
6,683,037		6,439,457	37,433		37,433
	(1)		243,580		243,580
14,400			6,000	5,755	245
34,935			14,400		14,400
184,291	23,070 (1,198,561)	116,010			
		1,021,067	215,193		215,193
		29,580	27,346	2,845	24,501
171,049	65,000	169,072	148,977		148,977
125		125			
103,473		103,982	(3,675)		(3,675)
20,000		11,303	8,697	1,120	7,577
6,200	(6,200)				
50,000	(1)	49,999			
200,000		45,580	154,420	17,510	136,910
13,000		1,533	11,467		11,467
\$19,919,090	(\$1,952,867)	\$16,020,824	\$7,998,124	\$423,257	\$7,574,867
\$81,066,313	(\$3,539,272)	\$70,265,483	\$32,738,953	\$9,358,690	\$23,380,263



**SECTION D**

**CAPITAL IMPROVEMENTS FUND**





**EXHIBIT D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Comparative Balance Sheet**

ASSETS		June 30, 1977	June 30, 1976
Cash		\$512,175	\$441,296
Due from Community Development Block Grant Funds		939,043	430,525
Total Assets		<u>\$1,451,218</u>	<u>\$871,821</u>
LIABILITIES AND FUND BALANCE			
<i>Liabilities</i>			
Warrants Payable		\$4,566,209	\$14,306,829
Due to General Fund		5,539,959	41,150
Total Liabilities		<u>10,106,168</u>	<u>14,347,979</u>
<i>Fund Balance</i>			
Appropriated:			
Encumbered		44,520,144	55,400,064
Unencumbered		158,267,811	198,397,242
		<u>202,787,955</u>	<u>253,797,306</u>
Restricted Receipts		693,495	562,936
		<u>203,481,450</u>	<u>254,360,242</u>
Less: Debt Authorized and Unissued (Note 1)		(212,136,400)	(267,836,400)
Net Fund Balance (Note 2)		<u>(8,654,950)</u>	<u>(13,476,158)</u>
Total Liabilities and Fund Balance		<u>\$1,451,218</u>	<u>\$871,821</u>

NOTE 1. Net of Bond Anticipation Notes outstanding of \$5,000,000 at June 30, 1977 and \$20,000,000 at June 30, 1976.

NOTE 2. Debt Authorized and Unissued, previously classified in Assets, has been reclassified as an offset to Fund Balance.

**EXHIBIT D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Summary of Revenues, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT OR IMPROVEMENT	Unexpended Balance June 30, 1976	Other Revenue and Appropria- tions Received	General Obligation Bonds Issued (Note 1)
Parks and Recreation Department . . . . .	\$104,693		
Public Works Department . . . . .	(1,000,693)	\$65,689	\$8,400,000
School Department . . . . .	(8,910,307)	82,475	33,940,000
County Buildings . . . . .	37,443	(40,642)	200,000
Urban Renewal . . . . .	(3,719,255)	987,251	8,250,000
Planning, Designing, and Acquiring Land for Construction, Original Equipping of Structures and Facilities . . . . .	1,787,134	1,673,556	4,610,000
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof . . . . .	(1,251,219)	61,715	2,800,000
Remodeling, Reconstruction and Extraordinary Repairs to Buildings . . . .	(1,132,791)	1,250,140	1,300,000
Miscellaneous . . . . .	45,901	149,978	500,000
Total Revenues, Expenditures and Balances (Exhibit D-1). . . . .	(\$14,039,094)	\$4,230,162	\$60,000,000

NOTE 1. General Obligation Bonds Issued excludes \$15,000,000 of Bonds Issued and used to reduce Bond Anticipation Notes.

**EXHIBIT D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Summary of Revenues, Expenditures and Balances**  
**Year Ended June 30, 1977**

Expenditures (Schedule D-2)	Unexpended Balance June 30, 1977	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1977
\$142,003	(\$37,310)	\$500,000	\$369,408	\$93,282
6,308,007	1,156,989	12,550,000	1,232,527	12,474,462
30,496,365	(5,384,197)	99,465,000	31,440,583	62,640,220
19,064	177,737	400,000	3,547	574,190
8,065,472	(2,547,476)	45,836,400	154,112	43,134,812
10,024,549	(1,953,859)	20,990,000	5,700,401	13,335,740
1,007,922	602,574	1,760,000	777,626	1,584,948
2,053,278	(635,929)	7,335,000	1,301,659	5,397,412
1,422,853	(726,974)	23,300,000	3,540,281	19,032,745
<b>\$59,539,513</b>	<b>(\$9,348,445)</b>	<b>\$212,136,400</b>	<b>\$44,520,144</b>	<b>\$158,267,811</b>

**EXHIBIT D-3**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Analysis of Change in Fund Balance**  
**Year Ended June 30, 1977**

**Fund Balance, June 30, 1976:**

Appropriated . . . . .	\$253,797,306	
Unappropriated . . . . .	562,936	
	<hr/>	\$254,360,242

**Additions:**

Serial Bonds Issued . . . . .	75,000,000	
Decrease in Bond Anticipation Notes Issued and Outstanding . . . . .	(15,000,000)	
Decrease in Debt Authorized but Unissued . . . . .	(55,700,000)	
	<hr/>	4,300,000

**Other Revenue and Appropriations:**

Sale of City Property . . . . .	130,559	
Other Revenue and Appropriations Received (Exhibit D-2) . . . . .	4,230,162	
	<hr/>	4,360,721
Miscellaneous Revenue and Transfers from Other Funds . . . . .		4,360,721
		<hr/>
		263,020,963

**Deductions:**

Expenditures (Exhibit D-2) . . . . .		59,539,513
		<hr/>

**Fund Balance, June 30, 1977:**

Appropriated . . . . .	\$202,787,955	
Unappropriated . . . . .	693,495	
	<hr/>	\$203,481,450
		<hr/>

**SCHEDULE D-1****City of Boston and County of Suffolk****CAPITAL IMPROVEMENTS FUND****Analysis of Changes in Cash Position****Year Ended June 30, 1977****Sources of Cash:**

General Obligation Bonds Issued (Exhibit D-2)	\$75,000,000
Miscellaneous Revenue and Transfers from Other Funds	3,147,222
Sale of City Property	130,560
Reimbursement from Federal Government	987,250
Bond Anticipation Notes Issued	40,000,000
Increase in Amount Due to Other Funds	4,990,291
Public Ways — Chapter 90	95,689
	<u>\$124,351,012</u>

**Uses of Cash:**

Expenditures (Exhibit D-2)	\$59,539,513
Decrease in Warrants Payable	9,740,620
Bond Anticipation Notes Redeemed	55,000,000
	<u>\$124,280,133</u>

Increase in Cash	\$70,879
Cash Balance, June 30, 1976	441,296
	<u>\$512,175</u>
Cash Balance, June 30, 1977 (Exhibit D-1)	



**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Detail of Revenues, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT AND IMPROVEMENT	Unexpended Balance June 30, 1976	Other Revenue and Appropria- tions Received	General Obligation Bonds Issued (Net) (Note 1)
<b>PARKS AND RECREATION DEPARTMENT</b>			
Departmental Equipment . . . . .	\$104,693		
	<u>\$104,693</u>		
<b>PUBLIC WORKS DEPARTMENT</b>			
Bridges, Construction of . . . . .	\$216,080	\$4,677	
Incinerator Building, Construction and Equipping . . . . .	326		
Public Ways, Construction of . . . . .	(679,966)	61,012	\$3,500,000
Sewerage Works . . . . .	1,438,389		
Sidewalks, Construction of . . . . .	(192,951)		1,000,000
Purchase of Water Meters . . . . .	1,747		
Laying and Relaying of Water Mains . . . . .	(293,366)		900,000
Construction and Relaying Water Mains . . . . .	(898,645)		1,000,000
Street Lighting Improvements . . . . .	(592,307)		2,000,000
Departmental Equipment . . . . .			
	<u>(\$1,000,693)</u>	<u>\$65,689</u>	<u>\$8,400,000</u>
<b>SCHOOL DEPARTMENT</b>			
Construction of School Buildings, Acquisition of Land and Original Equipment, Chapter 645, Acts of 1948 . . . . .	(\$4,631,149)	\$68,387	\$27,150,000
Construction of School Buildings, Acquisition of Land and Original Equipment, and Furnishings thereof . . . . .	(1,348,064)		1,400,000
Remodeling, Reconstruction and Extraordinary Repairs to Buildings, Chapter 215, Acts of 1965 . . . . .	(887,792)		1,000,000
Remodeling, Reconstruction and Extraordinary Repairs to City Hall Annex for School Committee and School Department . . . . .	50,372	14,088	
Departmental Equipment . . . . .	(293,674)		
Campus High School . . . . .	(1,800,000)		4,390,000
	<u>(\$8,910,307)</u>	<u>\$82,475</u>	<u>\$33,940,000</u>
<b>COUNTY BUILDINGS</b>			
Acquisition of Land, Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	\$40,642	(\$40,642)	
Remodeling, Reconstruction and Extraordinary Repairs to Suffolk County Court House . . . . .	(3,199)		\$200,000
	<u>\$37,443</u>	<u>(\$40,642)</u>	<u>\$200,000</u>
<b>URBAN RENEWAL</b>			
Charlestown . . . . .	(\$439,717)		\$500,000
Government Center . . . . .	(538,004)	(\$100,000)	700,000
Park Plaza . . . . .			
School-Franklin and Boylston-Essex . . . . .	76,685		
South Cove . . . . .	(727,023)		1,000,000
South End . . . . .	(729,843)		3,400,000
South Station . . . . .	(638,590)		650,000
St. Botolph Street . . . . .	(82,852)		
Sumner Street . . . . .			
Washington Park . . . . .	(154,736)		
Waterfront . . . . .	(792,191)	1,087,251	2,000,000
West End . . . . .	9,772		
BRA Relocation Payments . . . . .	357,449		
North Harvard Street . . . . .			
Brunswick King Open Space Program . . . . .	(3,500)		
Central Business District . . . . .	(56,705)		
Boston Naval Shipyard . . . . .			
	<u>(\$3,719,255)</u>	<u>\$987,251</u>	<u>\$8,250,000</u>

## SCHEDULE D-2

## City of Boston and County of Suffolk

## CAPITAL IMPROVEMENTS FUND

## Detail of Revenues, Expenditures and Balances

Year Ended June 30, 1977

Expenditures	Unexpended Balance June 30, 1977	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1977
\$142,003	(\$37,310)	\$500,000	\$369,408	\$93,282
\$142,003	(\$37,310)	\$500,000	\$369,408	\$93,282
\$284,994	(\$64,237)	\$850,000	\$51,859	\$733,904
326				
2,709,411	171,635	4,000,000	464,571	3,707,064
400,959	1,037,430	1,500,000	945	2,536,485
655,070	151,979	1,500,000	275,578	1,376,401
1,747				
736,651	(130,017)	1,600,000	227,141	1,242,842
433,511	(332,156)	2,200,000	67,864	1,799,980
1,085,338	322,355		144,569	177,786
		900,000		900,000
\$6,308,007	\$1,156,989	\$12,550,000	\$1,232,527	\$12,474,462
\$25,732,916	(\$3,145,678)	\$91,265,000	\$30,925,754	\$57,193,568
1,551,023	(1,499,087)	7,100,000	421,358	5,179,555
615,035	(502,827)	600,000	81,894	15,279
51,475	12,985		11,577	1,408
145,916	(439,590)	500,000		60,410
2,400,000	190,000			190,000
\$30,496,365	(\$5,384,197)	\$99,465,000	\$31,440,583	\$62,640,220
\$19,064	\$177,737	\$400,000	\$3,547	\$574,190
\$19,064	\$177,737	\$400,000	\$3,547	\$574,190
\$290,244	(\$229,961)	\$3,400,000		\$3,170,039
166,099	(104,103)	1,700,000	\$103,545	1,492,352
13,491	(13,491)	6,800,000		6,786,509
	76,685	2,607,000		2,683,685
559,476	(286,499)	4,629,000	17,205	4,325,296
4,007,671	(1,337,514)	6,500,000	33,362	5,129,124
332,247	(320,837)	1,803,000		1,482,163
	(82,852)	390,000		307,148
		100,000		100,000
125,342	(280,078)	2,500,000		2,219,922
1,533,799	761,261	1,500,000		2,261,261
	9,772	500,000		509,772
	357,449			357,449
		3,900		3,900
	(3,500)	3,500		
833,719	(890,424)	11,200,000		10,309,576
203,384	(203,384)	2,200,000		1,996,616
\$8,065,472	(\$2,547,476)	\$45,836,400	\$154,112	\$43,134,812

**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Detail of Revenues, Expenditures and Balances**  
**Year Ended June 30, 1977**

DEPARTMENT AND IMPROVEMENT	Unexpended Balance June 30, 1976	Other Revenue and Appropria- tions Received	General Obligation Bonds Issued (Net) (Note 1)
<b>PLANNING, DESIGNING, AND ACQUIRING LAND FOR CONSTRUCTION AND ORIGINAL EQUIPPING OF STRUCTURES AND FACILITIES</b>			
Fire Department	(\$597,053)	(\$10,000)	\$1,700,000
Health and Hospitals Department	(26,879)	911,490	2,210,000
Library Department	(205,244)	(10,000)	700,000
Parks and Recreation Department	1,095,400	612,709	
School Department	74,610	202,160	
Police Department	146,961	(9,924)	
Public Facilities Department	1,731	(1,731)	
Roxbury Civic Center	21,148	(21,148)	
Penal Institutions Department	247,154		
City Garage	1,178,036		
Fire-Police Wharf	208,525		
Public Works Department	900,000		
Off-Street Parking	(1,257,255)		
	<b>\$1,787,134</b>	<b>\$1,673,556</b>	<b>\$4,610,000</b>
<b>CONSTRUCTION AND RECONSTRUCTION OF BUILDINGS AND ORIGINAL EQUIPMENT AND FURNISHINGS THEREOF</b>			
Fire Department	\$1,394,719		
Health and Hospitals Department	67,545	\$50,827	
Library Department	16,948	(16,948)	
Police Department	(1,972,311)		\$2,000,000
Public Works Department	(758,451)	27,836	800,000
Roxbury Civic Center	331		
Traffic and Parking Department			
	<b>(\$1,251,219)</b>	<b>\$61,715</b>	<b>\$2,800,000</b>
<b>REMODELING, RECONSTRUCTION AND EXTRAORDINARY REPAIRS TO BUILDINGS</b>			
Hospital, Chapter 668, Acts of 1958	\$1,167		
Hospital, Chapter 752, Acts of 1963	636,540	(\$180,000)	
Chapter 364, Acts of 1955	2,148		
Chapter 514, Acts of 1961	15,980		
Repairs to Public Buildings	(16,696)		
Repairs to Public Buildings Owned by the City	(1,785,754)	1,423,925	\$1,300,000
Dorchester Central Kitchen	11,101		
New City Hall	2,723	6,215	
	<b>(\$1,132,791)</b>	<b>\$1,250,140</b>	<b>\$1,300,000</b>
<b>MISCELLANEOUS</b>			
Automatic Traffic Control in Various Sections of the City	\$29,835		
Civilian Defense			
City of Boston, Parking Facilities	(414,432)	(\$10,000)	
Purchase and Renovation of Boston Arena	(11,559)		
Departmental Equipment, 1970	288,765		\$500,000
New City Hall, Construction of	60,023	(23)	
Voting Machines	1,037		
Urban Beautification Reimbursement	6,341		
Acquiring Fire or Police Boats	4,106		
Economic Development Corporation, Chapter 1097, Acts of 1971	(72,118)		
Capital Improvement — Management Information System	153,900	160,001	
Departmental Equipment — Fire Department			
	<b>\$45,901</b>	<b>\$149,978</b>	<b>\$500,000</b>
<b>Total Revenues, Expenditures and Balances (Exhibit D-2)</b>	<b>(\$11,039,091)</b>	<b>\$1,230,162</b>	<b>\$60,000,000</b>

NOTE 1. Represents \$75,000,000 in General Obligation Bonds issued in Fiscal 1977 and \$5,000,000 in Bond Anticipation Notes issued in June, 1977 less \$20,000,000 in Bond Anticipation Notes outstanding at June 30, 1976 retired out of General Obligation Bonds proceeds.

**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENTS FUND**  
**Detail of Revenues, Expenditures and Balances**  
**Year Ended June 30, 1977**

Expenditures	Unexpended Balance June 30, 1977	Debt Authorized but Unissued	Encumbrances	Unencumbered Balance June 30, 1977
\$1,875,999	(\$783,052)	\$3,300,000	\$306,567	\$2,210,381
3,452,756	(358,145)	2,790,000	2,246,951	184,904
675,931	(191,175)	700,000	88,738	420,087
1,576,600	131,509	4,500,000	1,946,323	2,685,186
1,239,597	(962,827)	5,000,000	697,428	3,339,745
624	136,413	1,300,000	15,935	1,420,478
70,051	177,103		135,450	41,653
856,554	321,482		113,509	207,973
	208,525	500,000	63,390	645,135
	900,000			900,000
276,437	(1,533,692)	2,900,000	86,110	1,280,198
<b>\$10,024,549</b>	<b>(\$1,953,859)</b>	<b>\$20,990,000</b>	<b>\$5,700,401</b>	<b>\$13,335,740</b>
		\$1,560,000		\$1,560,000
\$652,488	\$742,231		\$741,838	393
62,687	55,685		31,130	24,555
23,031	4,658		4,658	
269,385	(200,000)	200,000		
331				
<b>\$1,007,922</b>	<b>\$602,574</b>	<b>\$1,760,000</b>	<b>\$777,626</b>	<b>\$1,584,948</b>
\$1,167				
73,049	\$383,491		\$911	\$382,580
	2,148		2,148	
5,044	10,936		3,614	7,322
	(16,696)			(16,696)
1,965,080	(1,026,909)	\$7,335,000	1,284,444	5,023,647
	11,101		10,542	559
8,938				
<b>\$2,053,278</b>	<b>(\$635,929)</b>	<b>\$7,335,000</b>	<b>\$1,301,659</b>	<b>\$5,397,412</b>
	\$29,835			\$29,835
\$57,261	(481,693)	\$14,225,000	\$254,222	13,489,085
102,273	(113,832)	1,375,000	484,128	777,040
773,700	15,065		15,065	
60,000				
	1,037			1,037
6,344	4,106		4,105	1
272,474	(344,592)	7,000,000	2,587,396	4,068,012
150,801	163,100		3,099	160,001
		700,000	192,266	507,734
<b>\$1,422,853</b>	<b>(\$726,974)</b>	<b>\$23,300,000</b>	<b>\$3,540,281</b>	<b>\$19,032,745</b>
<b>\$59,539,513</b>	<b>(\$9,348,445)</b>	<b>\$212,136,400</b>	<b>\$44,520,144</b>	<b>\$158,267,811</b>





**SECTION E**  
**DEBT AND SINKING FUNDS**



**EXHIBIT E-1**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Combined Balance Sheet**  
**June 30, 1977**

	General Obligation Debt	Sinking Fund	Total
<b>ASSETS</b>			
Cash on Hand and in Bank . . . . .	\$154,485	\$121,536	\$276,021
Investments at Book Value. . . . .		11,277,886	11,277,886
	<hr/>	<hr/>	<hr/>
Sinking Funds Available for Debt Service . . . . .	\$154,485	\$11,399,422	\$11,553,907
	<hr/>	<hr/>	<hr/>
Amounts to be Provided for Debt Retirement . . . . .	491,825,515		491,825,515
	<hr/>		<hr/>
Total Assets . . . . .	\$491,980,000	\$11,399,422	\$503,379,422
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES AND FUND BALANCES</b>			
General Obligation and Sinking Fund Bonds (Exhibit E-4) . . . . .	\$471,980,000	\$11,333,500	\$483,313,500
Revenue Anticipation Notes . . . . .	15,000,000		15,000,000
Bond Anticipation Notes . . . . .	5,000,000		5,000,000
Fund Balance . . . . .		65,922	65,922
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances . . . . .	\$491,980,000	\$11,399,422	\$503,379,422
	<hr/>	<hr/>	<hr/>

**EXHIBIT E-2**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Analysis of Changes in Sinking Funds**  
**Available for Debt Service**  
**Fiscal 1977**

**Balance June 30, 1976:**

Cash . . . . .	\$323,709	
Investments . . . . .	13,862,754	

**\$14,186,463****Additions:**

Betterments, Assessments, etc. . . . .	154,485	
Interest on Investments . . . . .	30,728	

**185,213****14,371,676****Deductions:**

Redemption of Rapid Transit Debt . . . . .	2,615,000	
Interest on Rapid Transit Debt . . . . .	202,769	

**2,817,769****Balance June 30, 1977 (Note 1):**

Cash . . . . .	276,021	
Investments . . . . .	11,277,886	

**\$11,553,907****NOTE 1:**

Available for Reduction of Sinking Fund Debt . . . . .	\$11,333,500	
Available for Reduction of General Debt . . . . .	154,485	
Available for Interest on Sinking Fund Debt . . . . .	65,922	

**\$11,553,907**

**EXHIBIT E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Gross and Net Debt**  
**Year Ended June 30, 1977**

	General Obligation	Rapid Transit	Gross Debt	MONEY AVAILABLE FOR REDUCTION OF DEBT		Net Debt
				Special Assessment	Sinking Funds	
Balance June 30, 1976 . . .	\$431,485,000	\$13,948,500	\$445,433,500	\$180,732	\$13,948,500	\$431,304,268
Issued . . . . .	75,000,000		75,000,000			75,000,000
Change in Assessments for Betterments . . . .				(26,247)		26,247
Redeemed . . . . .	(34,505,000)	(2,615,000)	(37,120,000)		(2,615,000)	(34,505,000)
Balance June 30, 1977 . . .	\$471,980,000	\$11,333,500	\$483,313,500	\$154,485	\$11,333,500	\$471,825,515
Net Change . . . . .	\$40,495,000	(\$2,615,000)	\$37,880,000	(\$26,247)	(\$2,615,000)	\$40,521,247

	Loans in Anticipation of	
	Revenue	Bond Issue
Balance June 30, 1976 . . . . .	\$30,000,000	\$20,000,000
Issued (Note 1) . . . . .	190,000,000	40,000,000
Redeemed . . . . .	205,000,000	55,000,000
Balance June 30, 1977 . . . . .	\$15,000,000	\$5,000,000
Amount Authorized by City Council . . . . .	\$200,000,000	\$40,000,000

NOTE 1. When short-term notes are issued to redeem, or in effect, extend the maturities of similar notes previously issued, only the original amount is shown here as issued.



**EXHIBIT E-4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Summary of the Status of Active Bond Issues**  
**June 30, 1977**

	Bonds Authorized	Bonds Issued	Years of Maturity	Outstanding June 30, 1976	
				Principal	Interest
General Purpose:					
Auditorium	\$5,540,000	\$5,540,000	1965-1995	\$3,355,000	\$970,332
Acquisition of Land, Parks and Playgrounds	490,000	490,000	1971-1991	375,000	169,577
Automatic Traffic Control Signals	250,000	250,000	1970-1980	120,000	17,509
Departmental Equipment	6,400,000	3,800,000	1973-1982	3,420,000	688,470
Economic Development and Industrial Corp.	7,000,000				
Funding Loan, Act of 1957	45,000,000	45,000,000	1958-1978	5,150,000	243,687
New City Hall	24,490,000	24,490,000	1964-1998	16,460,000	7,076,844
Parking Facilities	28,500,000	14,275,000	1958-1991	7,715,000	2,337,163
Remodeling and Extraordinary Repairs	31,055,000	25,490,000	1968-1987	13,475,000	2,949,028
Urban Redevelopment and Relocation	144,366,400	95,740,000	1966-1997	67,805,000	40,752,688
Schoolhouses and Sites:					
Capital Improvements, Act of 1966	24,000,000	24,000,000	1968-1999	19,020,000	10,624,239
Capital Improvements, Act of 1973	5,000,000				
Construction of Buildings, Acquisition of Land	15,000,000	15,000,000	1958-1987	5,370,000	919,900
School Project Loan, Act of 1948	300,000,000	201,635,000	1966-1997	138,395,000	91,620,840
Public Buildings, Exclusive of Schools:					
Capital Improvements, Act of 1966	90,950,000	89,150,000	1968-1995	75,520,000	42,173,486
Capital Improvements, Act of 1973	30,275,000	9,730,000	1976-1997	6,670,000	4,821,340
Construction of Buildings, Acquisition of Land	32,500,000	30,740,000	1958-1997	18,775,000	12,159,574
Hospital Improvement, Act of 1970	15,000,000	15,000,000	1973-1992	12,000,000	5,406,000
Public Works:					
Bridges	6,250,000	5,400,000	1958-1996	3,370,000	1,477,375
Public Ways	37,130,000	33,130,000	1968-1987	17,205,000	4,087,975
Sewers	16,350,000	14,850,000	1949-1999	8,145,000	3,744,931
Sidewalks	4,800,000	3,300,000	1973-1982	1,900,000	355,640
Street Lighting	4,000,000	4,000,000	1977-1987	2,000,000	948,000
Water Mains and Meters	12,400,000	8,600,000	1968-1995	5,240,000	2,639,611
	<u>\$886,746,400</u>	<u>\$669,610,000</u>		<u>\$431,485,000</u>	<u>\$236,184,209</u>
Rapid Transit Debt	<u>\$13,948,500</u>	<u>\$13,948,500</u>	1930-1995	<u>\$13,948,500</u>	<u>\$4,270,613</u>
NOTE 1.					
Bonds Authorized	\$886,746,400				
Bonds Issued	<u>669,610,000</u>				
Bonds Authorized but Unissued	<u>\$217,136,400</u>				

**EXHIBIT E-4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Summary of the Status of Active Bond Issues**  
**June 30, 1977**

Issued 1977		Payments 1977		Outstanding June 30, 1977		Maximum Annual Payment		Date of Last Issue
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
		\$185,000 ✓	\$102,113	\$3,170,000	\$868,219	\$185,000	\$96,438	Nov. 1, 1965
		25,000	21,822	350,000	147,755	25,000	20,317	Dec. 1, 1971
		25,000	6,517	95,000	10,992	25,000	4,993	Dec. 1, 1970
\$500,000 ✓	\$135,500	1,360,000 ✓	258,140	2,560,000	565,830	760,000	231,830	Mar. 1, 1977
		2,250,000 ✓	153,187	2,900,000	90,500	2,250,000	78,313	Oct. 1, 1958
		835,000	669,606	15,625,000	6,407,238	835,000	635,394	Dec. 1, 1968
		845,000 ✓	344,243	6,870,000	1,992,920	710,000	309,503	Dec. 1, 1971
2,170,000 ✓	877,055	2,560,000 ✓	841,183	13,085,000	2,984,900	2,580,000	803,740	Mar. 1, 1977
13,350,000 ✓	10,297,607	3,950,000 ✓	4,641,596	77,205,000	46,408,699	4,640,000	5,156,787	Mar. 1, 1977
		1,050,000	1,072,084	17,970,000	9,552,155	1,050,000	1,012,631	June 1, 1974
		850,000	191,394	4,520,000	728,506	750,000	161,081	Aug. 1, 1967
45,050,000	34,865,045	7,890,000	10,608,660	175,555,000	115,877,225	10,210,000	12,621,970	Mar. 1, 1977
		4,385,000 ✓	4,594,654	71,135,000	37,578,832	4,385,000	4,324,051	Apr. 1, 1975
2,730,000 ✓	2,069,455	370,000 ✓	545,310	9,030,000	6,345,485	520,000	686,918	Mar. 1, 1977
2,800,000 ✓	2,138,570	1,480,000 ✓	1,391,444	20,095,000	12,906,700	1,580,000	1,478,856	Mar. 1, 1977
		750,000 ✓	636,000	11,250,000	4,770,000	750,000	596,250	June 1, 1972
		320,000 ✓	185,449	3,050,000	1,291,926	270,000	170,286	Mar. 1, 1976
3,500,000	1,412,050	3,220,000	1,085,116	17,485,000	4,414,909	3,360,000	1,154,229	Mar. 1, 1977
		755,000	433,184	7,390,000	3,311,747	680,000	399,586	Apr. 1, 1975
1,000,000	271,000	740,000	137,160	2,160,000	489,480	660,000	189,880	Mar. 1, 1977
2,000,000	806,100	200,000	179,800	3,800,000	1,574,300	400,000	321,200	Mar. 1, 1977
1,900,000	1,274,515	460,000	403,422	6,680,000	3,510,704	545,000	468,147	Mar. 1, 1977
\$75,000,000	\$54,146,897	\$34,505,000	\$28,502,084	\$471,980,000	\$261,829,022	\$37,170,000	\$30,922,400	
		\$2,615,000	\$387,004	\$11,333,500	\$3,883,609	\$560,000	\$300,916	June 1, 1949

**SCHEDULE E-1**  
**City of Boston and County of Suffolk**  
**General Obligation Bond Redemption and Interest by Years**  
**As of June 30, 1977**

												<u>Payable from Tax Levies</u>		
												Principal	Interest	Total
1978	.	.	.	.	.	.	.	.	.	.	.	\$35,945,000	\$30,054,667	\$65,999,667
1979	.	.	.	.	.	.	.	.	.	.	.	33,335,000	27,700,843	61,035,843
1980	.	.	.	.	.	.	.	.	.	.	.	31,375,000	25,444,757	56,819,757
1981	.	.	.	.	.	.	.	.	.	.	.	30,730,000	23,261,361	53,991,361
1982	.	.	.	.	.	.	.	.	.	.	.	29,110,000	21,159,599	50,269,599
1983	.	.	.	.	.	.	.	.	.	.	.	27,630,000	19,328,874	46,958,874
1984	.	.	.	.	.	.	.	.	.	.	.	27,080,000	17,614,496	44,694,496
1985	.	.	.	.	.	.	.	.	.	.	.	26,400,000	15,919,883	42,319,883
1986	.	.	.	.	.	.	.	.	.	.	.	25,910,000	14,238,859	40,148,859
1987	.	.	.	.	.	.	.	.	.	.	.	24,990,000	12,588,466	37,578,466
1988	.	.	.	.	.	.	.	.	.	.	.	24,080,000	10,962,906	35,042,906
1989	.	.	.	.	.	.	.	.	.	.	.	23,640,000	9,386,164	33,026,164
1990	.	.	.	.	.	.	.	.	.	.	.	23,250,000	7,827,640	31,077,640
1991	.	.	.	.	.	.	.	.	.	.	.	22,895,000	6,289,881	29,184,881
1992	.	.	.	.	.	.	.	.	.	.	.	21,055,000	4,820,722	25,875,722
1993	.	.	.	.	.	.	.	.	.	.	.	15,800,000	3,501,172	19,301,172
1994	.	.	.	.	.	.	.	.	.	.	.	14,085,000	2,426,228	16,511,228
1995	.	.	.	.	.	.	.	.	.	.	.	10,070,000	1,436,372	11,506,372
1996	.	.	.	.	.	.	.	.	.	.	.	6,170,000	656,265	6,826,265
1997	.	.	.	.	.	.	.	.	.	.	.	2,590,000	248,695	2,838,695
1998	.	.	.	.	.	.	.	.	.	.	.	835,000	81,888	916,888
1999	.	.	.	.	.	.	.	.	.	.	.	510,000	43,130	553,130
2000	.	.	.	.	.	.	.	.	.	.	.	425,000	13,704	438,704
<b>Totals</b>	.	.	.	.	.	.	.	.	.	.	.	<b>\$457,910,000</b>	<b>\$255,006,572</b>	<b>\$712,916,572</b>

NOTE 1. Debt service with respect to outstanding bonds of the City issued for water and sewer purposes is being assumed by the Boston Water and Sewer Commission, effective August 5, 1977.

# SCHEDULE E-1

## City of Boston and County of Suffolk

### General Obligation Bond Redemption and Interest by Years

As of June 30, 1977

<u>Payable from Water Revenues</u>			<u>Payable from Sewer Revenues</u>			<u>Total Debt and Interest</u>		
(Note 1)			(Note 1)					
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
\$545,000	\$468,147	\$1,013,147	\$680,000	\$399,586	\$1,079,586	\$37,170,000	\$30,922,400	\$68,092,400
510,000	428,085	938,085	655,000	367,951	1,022,951	34,500,000	28,496,879	62,996,879
510,000	388,810	898,810	625,000	336,804	961,804	32,510,000	26,170,371	58,680,371
505,000	349,535	854,535	565,000	307,023	872,023	31,800,000	23,917,919	55,717,919
500,000	311,450	811,450	540,000	278,695	818,695	30,150,000	21,749,744	51,899,744
485,000	277,900	762,900	515,000	251,242	766,242	28,630,000	19,858,016	48,488,016
480,000	246,690	726,690	490,000	224,603	714,603	28,050,000	18,085,789	46,135,789
460,000	215,968	675,968	465,000	198,744	663,744	27,325,000	16,334,595	43,659,595
415,000	186,882	601,882	400,000	174,510	574,510	26,725,000	14,600,251	41,325,251
415,000	158,869	573,869	365,000	152,107	517,107	25,770,000	12,899,442	38,669,442
350,000	131,436	481,436	340,000	130,880	470,880	24,770,000	11,225,222	35,995,222
330,000	106,224	436,224	310,000	110,890	420,890	24,280,000	9,603,278	33,883,278
330,000	81,521	411,521	260,000	92,700	352,700	23,840,000	8,001,861	31,841,861
260,000	56,819	316,819	255,000	75,807	330,807	23,410,000	6,422,507	29,832,507
185,000	41,210	226,210	195,000	60,932	255,932	21,435,000	4,922,864	26,357,864
155,000	28,045	183,045	195,000	47,903	242,903	16,150,000	3,577,120	19,727,120
90,000	18,713	108,713	180,000	35,255	215,255	14,355,000	2,480,196	16,835,196
90,000	11,037	101,037	105,000	22,990	127,990	10,265,000	1,470,399	11,735,399
65,000	3,362	68,362	50,000	15,525	65,525	6,285,000	675,152	6,960,152
			50,000	12,075	62,075	2,640,000	260,770	2,900,770
			50,000	8,625	58,625	885,000	90,513	975,513
			50,000	5,175	55,175	560,000	48,305	608,305
			50,000	1,725	51,725	475,000	15,429	490,429
<b>\$6,680,000</b>	<b>\$3,510,703</b>	<b>\$10,190,703</b>	<b>\$7,390,000</b>	<b>\$3,311,747</b>	<b>\$10,701,747</b>	<b>\$471,980,000</b>	<b>\$261,829,022</b>	<b>\$733,809,022</b>

**SCHEDULE E-2**  
**City of Boston and County of Suffolk**  
**Sinking Fund Bond Redemption and Interest by Years**  
**As of June 30, 1977**

											Rapid Transit Bonds Payable from Sinking Funds		Total
											Principal	Interest	
1978	.	.	.	.	.	.	.	.	.	.	\$560,000	\$300,916	\$860,916
1979	.	.	.	.	.	.	.	.	.	.	70,000	287,529	357,529
1980	.	.	.	.	.	.	.	.	.	.		286,041	286,041
1981	.	.	.	.	.	.	.	.	.	.	290,000	284,335	574,335
1982	.	.	.	.	.	.	.	.	.	.	115,000	275,548	390,548
1983	.	.	.	.	.	.	.	.	.	.	565,000	264,079	829,079
1984	.	.	.	.	.	.	.	.	.	.	925,000	244,804	1,169,804
1985	.	.	.	.	.	.	.	.	.	.	140,000	233,304	373,304
1986	.	.	.	.	.	.	.	.	.	.	1,040,000	225,881	1,265,881
1987	.	.	.	.	.	.	.	.	.	.	20,000	206,791	226,791
1988	.	.	.	.	.	.	.	.	.	.	115,000	204,997	319,997
1989	.	.	.	.	.	.	.	.	.	.		203,479	203,479
1990	.	.	.	.	.	.	.	.	.	.		203,479	203,479
1991	.	.	.	.	.	.	.	.	.	.	83,500	202,539	286,039
1992	.	.	.	.	.	.	.	.	.	.	1,860,000	201,375	2,061,375
1993	.	.	.	.	.	.	.	.	.	.	1,280,000	158,325	1,438,325
1994	.	.	.	.	.	.	.	.	.	.	4,250,000	99,512	4,349,512
1995	.	.	.	.	.	.	.	.	.	.		450	450
1996	.	.	.	.	.	.	.	.	.	.	20,000	225	20,225
											<u>\$11,333,500</u>	<u>\$3,883,609</u>	<u>\$15,217,109</u>



## City of Boston and County of Suffolk

## Status of Bond Issues

## Outstanding on

June 30, 1977

Year Issued	Percent	Payable to	Outstanding June 30, 1977
1948	2.	12/1/78	\$10,000
1949	2.25	6/1/79	50,000
1949	1.5	11/1/79	45,000
1950	1.75	6/1/80	45,000
1957	3.5	10/1/77	725,000
1958	3.	6/1/78	1,100,000
1958	3.75	10/1/78	2,150,000
1959	3.75	11/1/79	420,000
1960	3.5	11/1/80	340,000
1961	3.5	11/1/81	375,000
1962	3.	11/1/82	540,000
1963	3.25	11/1/83	1,225,000
1964	3.5	6/1/94	6,025,000
1964	3.75	12/1/84	1,080,000
1964	.25	12/1/94	450,000
1965	3.75	11/1/95	2,610,000
1965	3.5	11/1/85	1,485,000
1966	4.5	11/1/96	6,300,000
1967	4.25	8/1/87	1,405,000
1967	4.5	8/1/97	3,470,000
1967	4.5	12/1/97	10,065,000
1968	4.	8/1/78	630,000
1968	4.25	8/1/88	3,600,000
1968	4.5	8/1/93	2,040,000
1968	4.75	12/1/98	6,520,000
1969	6.	8/1/89	585,000
1969	6.25	8/1/99	10,480,000
1969	6.9	12/1/99	13,950,000
1970	6.5	8/1/90	13,400,000
1970	5.9	12/1/90	17,610,000
1971	6.5	8/1/91	18,750,000
1971	5.3	12/1/91	33,495,000
1972	5.3	6/1/92	32,725,000
1972	5.1	12/1/92	29,580,000
1973	5.8	9/1/93	22,575,000
1974	6.4	6/1/94	35,550,000
1975	7.3	4/1/95	35,910,000
1976	10.	3/1/80	15,990,000
1976	9.4	3/1/81	5,320,000
1976	8.	3/1/84	14,085,000
1976	8.25	3/1/85	4,690,000
1976	8.5	3/1/86	4,305,000
1976	9.5	3/1/96	35,275,000
1976	10.	10/1/81	10,035,000
1976	7.1	10/1/82	1,990,000
1976	7.2	10/1/83	1,985,000
1976	7.3	10/1/84	1,975,000
1976	7.4	10/1/85	1,965,000
1976	7.75	10/1/95	17,050,000
1977	10.	3/1/81	10,060,000
1977	7.1	3/1/82	2,515,000
1977	6.5	3/1/83	2,205,000
1977	6.6	3/1/84	2,205,000
1977	6.7	3/1/85	2,205,000
1977	6.75	3/1/86	2,205,000
1977	6.8	3/1/87	2,205,000
1977	7.25	3/1/97	16,400,000

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\$471,980,000

**SCHEDULE E-4**  
**City of Boston and County of Suffolk**  
**Analysis of Debt Authorized But Unissued**  
**Year Ended June 30, 1977**

Balance, June 30, 1976 . . . . .	\$287,836,400
Add: City Council Authorizations (Note 1) . . . . .	4,300,000
	<hr/>
	292,136,400
Less: Bonds Issued . . . . .	75,000,000
	<hr/>
Balance, June 30, 1977 (Exhibit D-1) . . . . .	<u>\$217,136,400</u>

NOTE 1. City Council Authorizations as Follows:

Date	Purpose	Amount
Oct. 13, 1976	Urban Redevelopment and Renewal, Boston Naval Shipyard, Charlestown . . . . .	\$2,200,000
Mar. 4, 1977	Departmental Equipment (Parks and Recreation Department) . . . . .	500,000
Apr. 6, 1977	Departmental Equipment (Fire Department) . . . . .	700,000
Apr. 6, 1977	Departmental Equipment (Public Works Department) . . . . .	900,000
		<hr/>
		<u>\$4,300,000</u>

**SCHEDULE E-5**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Indirect Debt (Note 1)**  
**June 30, 1977**

Name of Related Entity	Outstanding Debt	Share of Indirect Debt (Note 2)	
		Percent	Amount
MBTA . . . . .	\$104,357,191	42.3%	\$44,143,092
Commonwealth:			
Water . . . . .	128,919,000	52.7	67,940,313
Sewer . . . . .	86,254,000	31.1	26,824,994
Park . . . . .	60,931,000	15.7	9,566,167
<b>Total . . . . .</b>	<b><u>\$380,461,191</u></b>		<b><u>\$148,474,566</u></b>

NOTE 1. Not recorded on books of the City of Boston. Obtained from MBTA Treasurer-Controller and from the Treasurer of the Commonwealth.

NOTE 2. Annual installments are included in MBTA and MDC assessments payable from General Revenue.

**Summary Debt Statement**  
**June 30, 1977**

Direct Debt (Notes 1 and 2):	
Principal Amount . . . . .	\$483,313,500
Indirect Debt (Note 3):	
MBTA . . . . .	\$104,357,191
Commonwealth:	
Water . . . . .	128,919,000
Sewer . . . . .	86,254,000
Park . . . . .	60,931,000
<b>Total . . . . .</b>	<b><u>\$380,461,191</u></b>
<b>Total Direct and Indirect Debt . . . . .</b>	<b><u>\$863,774,691</u></b>

NOTE 1. From Statement of Debt Outstanding, Exhibit E-3.

NOTE 2. Approximately \$120 million of the City's direct debt is deemed to be payable from state reimbursements, water and sewer revenues, parking meter receipts, and sinking funds.

NOTE 3. From Statement of Indirect Debt above.

**SCHEDULE E-6****City of Boston and County of Suffolk****DEBT AND SINKING FUNDS****Debt Incurring Power Within Debt Limit (Note 1)****Year Ended June 30, 1977**

Total debt incurring power within the debt limit (5 percent of \$3,600,000,000 — Equalized Valuation under section 10C of Chapter 58 of the General Laws)	\$180,000,000
Less Debt Incurring Power Used:	
Debt Outstanding June 30, 1976	\$73,285,000
Loans Authorized but not Issued as of June 30, 1976	27,645,000
Debt Incurring Power Available July 1, 1976	\$79,070,000
Add:	
Sinking Fund Surplus Available for Debt Retirement	180,732
Debt to Be Redeemed During Period	11,185,000
Debt Incurring Power Within Debt Limit Available for Authorization	<u>\$90,435,732</u>
Actual Debt Authorized Within Debt Limit During Year Ended June 30, 1977	<u>\$2,100,000</u>

NOTE 1. Sections 7, 7A, 8 and 10 of Chapter 44 of the General Laws provide that debt for certain specified purposes cannot exceed the debt limit as calculated herein. Debt for certain other purposes can be incurred outside of this limit.

**SECTION F**  
**TRUST AND AGENCY FUNDS**



**EXHIBIT F-1**  
**City of Boston and County of Suffolk**  
**TRUST AND AGENCY FUNDS**  
**Comparative Balance Sheet**

	June 30, 1977			Total June 30, 1976
	Agency Funds	Trust Funds	Total	
ASSETS				
Cash . . . . .		\$1,265,232	\$1,265,232	\$1,522,694
Due from General Revenue Funds (Exhibit B-1) (Note 1) . . . . .	\$485,038	2,111,737	2,596,775	1,316,892
Investments at Book Value . . . . .		28,759,272	28,759,272	28,304,743
Total Assets . . . . .	\$485,038	\$32,136,241	\$32,621,279	\$31,144,329
Fund Balance (Deficit) (Schedules F-1 and F-3) . . . . .	\$485,038	\$32,136,241	\$32,621,279	\$31,144,329

NOTE 1. Income from certain trust funds (Schedule F-2) is deposited in the general cash accounts of the city and disbursed therefrom upon authorization by the trustees of these funds.

## SCHEDULE F-1

City of Boston and County of Suffolk

## Schedule of Fund Balances

June 30, 1977

Reported in Accounts of City Auditor (Schedule F-2)		\$2,111,737
Reported in Accounts of Collector-Treasurer:		
Cemetery Funds	\$6,296,072	
City Hospital Funds	1,874,410	
George F. Parkman Fund	5,247,161	
Public Library Funds	4,868,976	
General Investment Account	2,429,080	
School Funds	399,219	
Public School Teachers Retirement Fund	2,862,457	
Miscellaneous Other Funds	6,047,129	
Total Reported in Accounts of Collector-Treasurer		30,024,504
Total Fund Balances (Exhibit F-1)		<u>\$32,136,241</u>

5,255,675

Jan 80

5,255,360.89

Parkman  
Fund

**SCHEDULE F-2**  
**City of Boston and County of Suffolk**  
**TRUST FUNDS**  
**Reflected in Accounts of City Auditor**  
**Changes in Fund Balances**  
**Year Ended June 30, 1977**

	Balance June 30, 1976	Income	Expenditures	Balance June 30, 1977
Boston Sanatorium . . . . .	\$3,575	\$536		\$4,111
Gold Medal Funds . . . . .	985	339	\$524	800
Hospital Department . . . . .	31,760	9,518		41,278
Library Department:				
Trust Funds, Income . . . . .	215,033	249,909	204,207	260,735
Miscellaneous, Income . . . . .	6,841	2,020	3,775	5,086
Parks and Recreation Department:				
Cemetery Trust Funds, Income (Note 1) . . . . .	146,664	254,714	146,664	254,714
Mary P. C. Cummings Trust Fund, Income . . . . .	96,090	12,792	2,068	106,814
Miscellaneous, Income . . . . .	13,408	346,535		359,943
Police Department . . . . .	139,838	10,749	1,116	149,471
School Committee . . . . .	100,650	19,340	5,087	114,903
Unclassified:				
Edward I. Browne . . . . .	562,717	261,484	28,136	796,065
Miscellaneous, Income . . . . .	20,158	2,870	5,211	17,817
Totals (Schedule F-1) . . . . .	<u>\$1,337,719</u>	<u>\$1,170,806</u>	<u>\$396,788</u>	<u>\$2,111,737</u>

NOTE 1. Expenditure amount represents Cemetery Trust Fund Income transferred to Enterprise Funds (Exhibit G-2).

**SCHEDULE F-3****City of Boston and County of Suffolk****TRUST FUNDS****Summary of Agency Fund Expenditures and Reimbursements (Note 1)****Year Ended June 30, 1977****Expenditures:**

George R. White Fund . . . . .	\$221,128
State-Boston Retirement System Expense Fund . . . . .	536,024
Franklin Technical Institute . . . . .	802,891
Michael F. Cahill Fund . . . . .	6,750
A. Shuman Memorial Fund . . . . .	1,718
Police Special Detail . . . . .	626,131
	<hr/>
Balance Due General Revenue Funds, June 30, 1976 . . . . .	2,194,642
	21,876
	<hr/>
	2,216,518
Less: Reimbursements . . . . .	1,731,480
	<hr/>
Balance Due General Revenue Funds, June 30, 1977 (Exhibit F-1) . . . . .	<u>\$485,038</u>

**NOTE 1.** The City of Boston acts as disbursing agent for certain trust funds. Disbursements are made out of the city's General Revenue Funds and reimbursed by the Trust Funds.

**SCHEDULE F-4**  
**GEORGE ROBERT WHITE FUND (Note 1)**  
**Statement of Assets, Liabilities and Fund Balances**  
**December 31, 1976 and 1975**

	<u>Principal</u>
Cash . . . . .	\$105,011
Time Deposits and Certificates of Deposit . . . . .	2,050,000
Marketable Securities, at Cost (Market Value, 1976, \$2,485,675; 1975, \$2,216,228):	
Stocks . . . . .	2,062,319
Bonds . . . . .	<u>202,761</u>
	2,265,080
Real Estate at Appraised Value (Note 2) . . . . .	<u>1,412,800</u>
Total Assets . . . . .	<u>\$5,832,891</u>
Fund Balances . . . . .	<u>\$5,832,891</u>

NOTE 1. George Robert White Fund has been reported separately due to the fact that trusteeship is not in the hands of the City of Boston, but, under Article Fourteenth, will of George Robert White, is as follows:

Board of Trustees, George Robert White Fund

Mayor of City of Boston, Chairman  
President of City Council  
City Auditor  
President of Chamber of Commerce  
President of Bar Association of City of Boston

The business of the fund is transacted through the regular departments of the city (see Schedule F-3). Financial reports of the fund are subject to independent annual audit, reports of which are published under separate cover.

NOTE 2.

A. Accounting Policies:

*The Fund*

The George Robert White Fund (the Fund) was formed by the will of George Robert White dated May 21, 1920. The principal requirements and restrictions set forth by the will are as follows:

Encumbrances and expenditures are limited to the income balance of the Fund;

Expenditures are limited to those of a capital nature that create works of public utility and beauty for the use and enjoyment of the inhabitants of the City of Boston.

Other restrictions and requirements cover the day-to-day operations of the Fund and investment policies, among others.

The day-to-day operations of the Fund are carried out by the various regular departments of the City of Boston and are under the direction of a Board of Trustees headed by the Mayor of the City of Boston.

The Fund is exempt from federal taxation under Section 115 of the Internal Revenue Code because of its status as a subdivision of the City of Boston.

*Books of Account*

The Fund's books of account are kept on the basis of cash receipts and disbursements.

*Marketable Securities*

Marketable securities are carried at cost.

*Real Estate*

Real estate, consisting principally of land, is carried at appraised value without provision for depreciation thereon. (Note C.)

*Public Works Funded*

The City of Boston, as trustee, retains title to the public works that the Fund finances (consisting of land and building expenditures) but, in the event of sale, the proceeds revert to the Fund. Such proceeds are then added to the income balance of the Fund. At December 31, 1976 and 1975, the cost of such expenditures not reflected on the balance sheet was \$7,861,393 and \$7,616,264, respectively (unaudited).

B. Income Balance:

At December 31, 1976 and 1975, the unencumbered income balance of the Fund was approximately \$2,140,000 and \$1,880,000 respectively.

C. Real Estate:

The carrying value of the real estate reflected in the balance sheet at year-end is based on an independent appraisal made in 1969. A parcel of that real estate with a carrying value of \$725,000 is subject to several options held by the lessor (the Fund), the lessee and the lessee's mortgage guarantor, the Federal Housing Agency (FHA). All of the options are at a price of \$700,000. The lessee has the right to purchase the property for the option price during the period beginning December 26, 1975 and ending December 25, 1980. The lessor has the right to require the lessee to purchase the property for the option price during the period beginning December 26, 1975 and ending December 25, 1978. The FHA has the right to purchase the property at any time if the FHA should acquire title to the leasehold interest.



**SCHEDULE F-4**  
**GEORGE ROBERT WHITE FUND (Note 1)**  
**Statement of Assets, Liabilities and Fund Balances**  
**December 31, 1976 and 1975**

1976		1975		
Income	Total	Principal	Income	Total
\$142,025	\$247,036	\$996	\$170,738	\$171,734
2,090,000	4,140,000	2,050,000	1,950,000	4,000,000
	2,062,319	2,116,437		2,116,437
	202,761	254,324		254,324
	2,265,080	2,370,761		2,370,761
	1,412,800	1,412,800		1,412,800
\$2,232,025	\$8,064,916	\$5,834,557	\$2,120,738	\$7,955,295
\$2,232,025	\$8,064,916	\$5,834,557	\$2,120,738	\$7,955,295

**SCHEDULE F-5**  
**GEORGE ROBERT WHITE FUND**  
**Statement of Receipts and Expenditures**  
**and of Changes in Fund Balances**  
**For the Years Ended December 31, 1976 and 1975**

	<u>Principal</u>
Receipts:	
Interest Income . . . . .	
Dividend Income . . . . .	
Rental Income . . . . .	
Proceeds from Disposition of Public Works . . . . .	
Other Income . . . . .	
Insurance Proceeds (Note 1) . . . . .	<u>\$100,000</u>
Total Receipts . . . . .	<u>100,000</u>
Expenditures:	
Public Works . . . . .	
Loss on Sale of Marketable Securities . . . . .	101,666
Administrative Expense . . . . .	
Other Expenses . . . . .	
Total Expenses . . . . .	<u>101,666</u>
Excess of Receipts (Expenditures) for Year . . . . .	(1,666)
Fund Balance, Beginning of Year . . . . .	<u>5,834,557</u>
Fund Balance, End of Year . . . . .	<u><u>\$5,832,891</u></u>

NOTE 1. During 1976, a building owned by the Fund, located at 146-148 Boylston Street, was destroyed by fire. Insurance proceeds of \$100,000 were received, of this amount \$76,750 was committed to raze the building. As the Fund is on a cash receipt and disbursement basis, no recognition of this expense will occur until 1977, upon payment. The land and building had an appraised value of \$101,000. The Fund continues to carry the land at this value. An independent appraisal of the land is being performed in 1977; a preliminary report indicated the value to be \$123,000.

**SCHEDULE F-5**  
**GEORGE ROBERT WHITE FUND**  
**Statement of Receipts and Expenditures**  
**and of Changes in Fund Balances**  
**For the Years Ended December 31, 1976 and 1975**

1976		1975		
Income	Total	Principal	Income	Total
\$268,384	\$268,384		\$271,382	\$271,382
59,714	59,714		51,700	51,700
86,000	86,000		92,081	92,081
			977,000	977,000
			4,569	4,569
	160,000			
414,098	514,098		1,396,732	1,396,732
242,449	242,449		661,705	661,705
	101,666	\$61,479		61,479
56,790	56,790		49,569	49,569
3,572	3,572			
302,811	404,477	61,479	711,274	772,753
111,287	109,621	(61,479)	685,458	623,979
2,120,738	7,955,295	5,896,036	1,435,280	7,331,316
\$2,232,025	\$8,064,916	\$5,834,557	\$2,120,738	\$7,955,295

**SCHEDULE F-6**  
**FRANKLIN FOUNDATION FUNDS (Note 1)**

**Balance Sheet**

**June 30, 1977**

ASSETS	<u>Carnegie Fund</u>	<u>Franklin Fund</u>	<u>Franklin Technical Institute</u>
Cash . . . . .	\$28,135	\$26,014	\$63,860
Investments at Book Value . . . . .	341,570	628,479	
	<hr/>	<hr/>	<hr/>
Total Assets . . . . .	<u>\$369,705</u>	<u>\$654,493</u>	<u>\$63,860</u>
	<hr/>	<hr/>	<hr/>
FUND BALANCES			
Fund Balances . . . . .	<u>\$369,705</u>	<u>\$654,493</u>	<u>\$63,860</u>

NOTE 1. Franklin Foundation Funds have been reported separately due to fact that trusteeship is not in the hands of City of Boston. Business of these funds is transacted through the regular departments of the city (see Schedule F-3). Financial reports of these funds are subject to independent annual audit, reports of which are published under separate cover.

**SECTION G**  
**ENTERPRISE FUNDS**





**EXHIBIT G-1**  
**City of Boston and County of Suffolk**  
**ENTERPRISE FUNDS**  
**Comparative Balance Sheet**

	Water Department	Sewer Department	Cemetery Division	Total (Memorandum Only)	
				June 30, 1977	June 30, 1976
<b>ASSETS</b>					
Accounts Receivable . . . . .	\$10,668,357	\$3,840,220	\$—0—	\$14,508,577	\$14,788,508
Amounts Not Available Until Collected . . . . .	(10,668,357)	(3,840,220)	—0—	(14,508,577)	(14,788,508)
Total Assets . . . . .	\$—0—	\$—0—	\$—0—	\$—0—	\$—0—
<b>LIABILITIES, RESERVES, AND FUND BALANCES</b>					
<i>Liabilities and Reserves</i>					
Amounts Due To (From) General Revenue Funds . . . . .	\$9,756,509	\$15,311,121	\$180,169	\$25,247,799	\$20,810,377
MDC Assessment — Over (Under) Estimate . . . . .					(92,697)
Reserve for Encumbrances . . . . .	526,301	56,290	33,725	616,316	146,093
Water Deposit Account (Note 1) . . . . .					20,505
Total Liabilities and Reserves . . . . .	\$10,282,810	\$15,367,411	\$213,894	\$25,864,115	\$20,884,278
Fund Balances (Deficit) (Exhibit G-3) . . . . .	(\$10,282,810)	(\$15,367,411)	(\$213,894)	(\$25,864,115)	(\$20,884,278)
Total Liabilities, Reserves, and Fund Balances . . . . .	\$—0—	\$—0—	\$—0—	\$—0—	\$—0—

NOTE 1. Transferred to General Revenue Funds as of June 30, 1977.

**EXHIBIT G-2**  
**City of Boston and County of Suffolk**  
**ENTERPRISE FUNDS**  
**Combined Statement of Operations**  
**Year Ended June 30, 1977**

	Water Department	Sewer Department	Cemetery Division (Note 1)	Total (Memorandum Only) (Exhibit G-3)
Revenues Received . . . . .	\$23,426,740	\$3,334,516	\$374,848	\$27,136,104
Less Operating Expenses:				
Maintenance and Operation (Schedule G-1) . . . . .	3,980,392	1,027,063	686,775	5,694,230
MDC Assessments . . . . .	12,888,419	5,230,849		18,119,268
Pensions and Annuities (Non-contributory) . . . . .	317,043	151,838	22,145	491,031
Treasury Department, Collecting Division (Note 2) . . . . .	389,714	134,700		524,414
Public Works Department (Note 2) . . . . .	1,847,782	463,065		2,310,847
Data Processing Unit (Note 2) . . . . .	811,378	285,080		1,096,458
State-Boston Retirement System . . . . .	400,040	171,140	78,820	650,000
	\$20,634,773	\$7,463,735	\$787,740	\$28,886,248
Net Operating Income (Loss) . . . . .	\$2,791,967	(\$4,129,219)	(\$412,892)	(\$1,750,144)
Less Non-Operating Expenses:				
Redemption of Funded Debt . . . . .	460,000	755,000		1,215,000
Interest on Debt . . . . .	403,422	433,184		836,606
Reserve for Uncollectable Charges . . . . .	1,246,681	294,511		1,541,192
Net Income (Loss) . . . . .	\$681,861	(\$5,611,914)	(\$412,892)	(\$5,342,942)

NOTE 1. Revenues received include \$146,664 transferred from Cemetery Trust Funds (Schedule F-2).

NOTE 2. Enterprise operations are charged for certain service department and other fixed costs (Schedule B-1).

**EXHIBIT G-3**  
**City of Boston and County of Suffolk**  
**ENTERPRISE FUNDS**  
**Combined Analysis of Changes in Fund Balances**  
**Year Ended June 30, 1977**

	Water Department	Sewer Department	Cemetery Division	Total (Memorandum Only)
Fund Balance (Deficit), July 1, 1976 . . . . .	(\$9,320,628)	(\$11,650,280)	\$86,630	(\$20,884,278)
Additions:				
Net Income (Loss) from Operations . . . . .	681,864	(5,611,914)	(412,892)	(5,342,942)
Prior Year's Operating Deficit Raised in Taxes (Note 1) . . . . .		5,563,530		5,563,530
Deposits Transferred to General Fund . . . . .	20,505			20,505
Reserve for Encumbrances Cancelled . . . . .			146,093	146,093
	(8,618,259)	(11,698,664)	(180,169)	(20,497,092)
Deductions:				
Adjustment of Prior Year's Charges Added to Taxes . . . . .	(1,138,250)	(3,519,760)		(4,658,010)
Reserve for Encumbrances . . . . .	(526,301)	(56,290)	(33,725)	(616,316)
Prior Year's Assessment Underestimate . . . . .		(92,697)		(92,697)
Fund Balance (Deficit), June 30, 1977 (Note 2) . . . . .	(\$10,282,810)	(\$15,367,411)	(\$213,894)	(\$25,864,115)

NOTE 1. Amount raised in 1977 tax levy under Chapter 83, Section 16 of General Laws.

NOTE 2. It is required that sewer and water deficits be raised in taxes. Since the tax rate is established prior to the determination of the prior year's deficit, deficits are raised in taxes of the second following year.

**SCHEDULE G-1**  
**City of Boston and County of Suffolk**  
**ENTERPRISE FUNDS**  
**Summary of Expenditures**  
**Year Ended June 30, 1977**

CLASSIFICATION	Water Department	Sewer Department	Cemetery Division	Total
Personal Services . . . . .	\$3,276,035	\$860,457	\$568,710	\$4,705,202
Contractual Services . . . . .	269,093	124,256	12,211	405,560
Supplies and Materials . . . . .	233,928	27,260	38,379	299,567
Equipment . . . . .	129,239	1,748	25,686	156,673
Land, Structures, and Improvements . . . . .			36,080	36,080
Other Charges . . . . .	72,097	13,342	5,709	91,148
Total Expenditures (Exhibit G-2) . . . . .	\$3,980,392	\$1,027,063	\$686,775	\$5,694,230
City Council Appropriation . . . . .	\$4,873,021	\$1,130,177	\$611,157	\$6,614,355
Under (Over) Expended . . . . .	\$892,629	\$103,114	(\$75,618)	\$920,125

**SECTION H**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**  
**AND**  
**OTHER FEDERAL ASSISTANCE FUNDS**



**EXHIBIT H-1**  
**City of Boston and County of Suffolk**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**  
**Comparative Balance Sheet**

	June 30, 1977	June 30, 1976
<b>ASSETS</b>		
Cash (Note 1) . . . . .	\$ —0—	\$ —0—
Due from Federal Government . . . . .	33,007,425	21,516,119
Due (to) from General Revenue Funds (Exhibit B-1) . . . . .	(598,306)	68,232
<b>Total Assets . . . . .</b>	<b><u>\$32,409,119</u></b>	<b><u>\$21,584,351</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
Warrants Payable . . . . .	\$1,975,708	\$2,550,500
Due to Capital Improvements Fund . . . . .	939,043	430,525
	<u>2,914,751</u>	<u>2,981,025</u>
<b>Fund Balance (Exhibit H-2):</b>		
Encumbered . . . . .	18,691,255	10,048,895
Unencumbered . . . . .	10,803,113	8,554,431
	<u>29,494,368</u>	<u>18,603,326</u>
<b>Total Liabilities and Fund Balance . . . . .</b>	<b><u>\$32,409,119</u></b>	<b><u>\$21,584,351</u></b>

NOTE 1. Community Development Block Grant Funds cash is maintained in a separate bank account. Cash deductions on existing Letters of Credit are limited to actual monthly expenditures.

**EXHIBIT H-2**  
**City of Boston and County of Suffolk**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**  
**Analysis of Changes in Fund Balance**  
**June 30, 1977**

Fund Balance, June 30, 1976 . . . . .	\$18,603,326
---------------------------------------	--------------

**Additions:**

Increase in Entitlement . . . . .	\$11,491,306	
Receipts from Federal Government . . . . .	27,658,694	
Miscellaneous Receipts . . . . .	25,000	
	39,175,000	
		\$57,778,326

**Deductions:**

Expenditures (Schedule H-1) . . . . .	\$27,587,455	
Transfers to Other Funds . . . . .	696,503	
	\$28,283,958	

**Fund Balance, June 30, 1977 (Exhibit H-1):**

Encumbered (Schedule H-1) . . . . .	\$18,691,255	
Unencumbered (Schedule H-1) . . . . .	10,803,113	
	\$29,494,368	

**EXHIBIT H-3**  
**City of Boston and County of Suffolk**  
**Other Federal Assistance Funds**

**Balance Sheet**

**June 30, 1977**

	Local Fiscal Assistance	Local Public Works	Innovative Program	Total (Memorandum Only)
<b>ASSETS</b>				
Cash . . . . .	\$3,300,212			\$3,300,212
Entitlements . . . . .		\$5,430,627	\$278,000	5,708,627
Due from General Revenue Fund . . . . .		175,198		175,198
<b>Total Assets . . . . .</b>	<b>\$3,300,212</b>	<b>\$5,605,825</b>	<b>\$278,000</b>	<b>\$9,184,037</b>
<b>LIABILITIES</b>				
Due to General Revenue Fund . . . . .	\$2,931,875			\$2,931,875
Warrants Payable . . . . .		\$912,880	\$21,651	934,531
<b>Total Liabilities . . . . .</b>	<b>\$2,931,875</b>	<b>\$912,880</b>	<b>\$21,651</b>	<b>\$3,866,406</b>
<b>Fund Balances . . . . .</b>	<b>\$368,337</b>	<b>\$4,692,945</b>	<b>\$256,349</b>	<b>\$5,317,631</b>
<b>Total Liabilities and Fund Balances . . . . .</b>	<b>\$3,300,212</b>	<b>\$5,605,825</b>	<b>\$278,000</b>	<b>\$9,184,037</b>

**EXHIBIT H-4**  
**City of Boston and County of Suffolk**  
**OTHER FEDERAL ASSISTANCE FUNDS**  
**Analysis of Change in Fund Balance**  
**Year Ended June 30, 1977**

	Local Fiscal Assistance	Local Public Works	Innovative Program	Total (Memorandum Only)
<b>Fund Balance, June 30, 1976</b> . . . .	\$—0—	\$—0—	\$—0—	\$—0—
<b>Additions:</b>				
Revenue Received. . . . .	6,599,222			6,599,222
Entitlements . . . . .		6,001,466	278,000	6,279,466
<b>Deductions:</b>				
Expenditures . . . . .	6,230,885	1,308,521	21,651	7,561,057
<b>Fund Balance, June 30, 1977</b> . . . .	<u>\$368,337</u>	<u>\$4,692,945</u>	<u>\$256,349</u>	<u>\$5,317,631</u>

**SCHEDULE H-1**  
**City of Boston and County of Suffolk**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**  
**Financial Status Report (Note 1)**  
**June 30, 1977**

PROGRAM (NOTE 2)	Balances July 1, 1976	Additional Grants	Expenditures	Unliquidated Encumbrances	Unencumbered Balances June 28, 1977
OCD Administration, Year 1	\$67,573		\$243,862	\$38,346	(\$214,635)
Office of Community Development, Year 2		\$531,948	442,649	51,627	37,672
Office of Program Development, Year 2		602,562	626,879	30,710	(55,027)
Community Development Accounting, Year 2		427,950	201,693	63,463	162,794
Direct/Indirect Costs, Year 2		2,761,737	2,311,340		450,397
Management Assistance, Year 2		450,000	164,481	4,595	280,924
H.I.P. Administration, Year 1	(1,054,830)		523,113	1,895	(1,579,838)
H.I.P. Central Site Office, Year 1	319,929		32,776	19,257	267,896
H.I.P. Allston/Brighton, Year 1	39,206		2,700	397	36,109
H.I.P. Roslindale, Year 1	47,909		4,253	537	43,119
H.I.P. Dorchester I, Year 1	319,499		4,010	(535)	316,024
H.I.P. Dorchester II, Year 1	219,209		3,000	(1,620)	217,829
H.I.P. Roxbury, Year 1	327,254		223	20	327,011
H.I.P. Jamaica Plain, Year 1	338,336		1,100	3,107	334,129
H.I.P. Hyde Park, Year 1	87,520		10	(10)	87,520
H.I.P. East Boston, Year 1	(139,042)		2,900	1,128	(143,070)
H.I.P. Mattapan, Year 1	118,090		3,600	911	113,579
Public Housing, Years 1 and 2	2,427,518	3,038,000	1,278,946	5,021,572	(835,000)
Neighborhood Housing Service, Year 1	89		24,702	973	(25,586)
Deep Rehabilitation, Year 1	362,120		126,231	48,264	187,625
Housing Improvement, Year 2		295,000	186,338	47,917	60,745
H.I.P. Personnel, Year 2		1,213,000	1,080,298		132,702
H.I.P. Grants, Year 2		4,305,000	2,151,640		2,153,360
Homestead Program, Year 2		568,000	125,605	330,211	112,184
Section 312 Loan Pers., Year 2		200,000	147,722		52,278
Special Housing Programs, Year 2		190,000	152,202	128,298	(90,500)
Demolition of Buildings, Year 1	1,236,795		298,023	9,697	929,075
Boarding, Year 1	266,257		21,413	3,768	241,076
Vacant Lot Restoration, Year 1	376,454		239,430	46,390	90,634
Victory Gardens, Year 1	71,968		26,695	(24,257)	69,530
Neighborhood Business District, Years 1 and 2	39,749	1,157,000	1,156,776	22,923	317,050
Storefront Revitalization, Year 1	90,500				90,500
Roxbury C.D.C., Year 1	66,856		74,658	17,886	(25,688)
Foot Patrolmen, Year 1	119,604		246,988		(127,384)
Urban Renewal, Year 1	1,136,350		3,030,926	258,087	(2,152,663)
Interest on HUD Loan, Year 1	1,952,615				1,952,615
Parks, Years 1 and 2	587,837	2,346,847	385,252	817,064	1,732,368
Lighting, Year 1	1,900,127		795,045	168,437	936,645
Tree Planting, Year 1	87,285		81,524	2,576	3,185
Streets and Sidewalks, Year 1	465,319		54,228	98,547	312,544
Project Development, Year 1	308,265		195,816	81,591	30,858
Neighborhood Capital Improvement Administration, Year 1	16,000				16,000

**SCHEDULE H-1**  
**City of Boston and County of Suffolk**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**  
**Financial Status Report (Note 1)**  
**June 30, 1977**

PROGRAM (NOTE 2)	Balances July 1, 1976	Additional Grants	Expenditures	Unliquidated Encumbrances	Unencumbered Balances June 28, 1977
Building Expansion and Renovation:					
Hill Burton, Year 1	\$302,834				\$302,834
Neighborhood Facilities, Year 1	302,750				302,750
Health Centers, Year 1	82,500				82,500
Neighborhood Facilities Rehab., Year 1	403,190		\$305,259	\$252,834	(154,903)
Development and Construction, Year 2		\$6,501,000	4,573,399	1,835,040	92,561
Traffic and Parking, Year 2		40,000			40,000
Public Facilities, Year 2		3,014,897	696,734	1,231,759	1,086,404
Public Works Department, Year 2		1,624,879	238,686	519,324	866,869
Building Department, Year 2		1,965,000	1,309,775	571,102	84,123
Urgent Needs, Year 2		8,600,000	1,203,451	7,396,549	
Model City Administration to 6-30-75, Year 1	(115,937)		60,553	57,740	(234,230)
Model City Administration after 6-30-75, Year 1	(51,914)		89,644	55,053	(196,611)
Model Neighborhood Board to 6-30-75, Year 1	162,412			13,965	148,447
Model Neighborhood Board after 6-30-75, Year 1	19,626		950	1,996	16,680
Brookside Family Life Center, Year 1	30,252		38,197	251	(8,196)
Charles Drew Family Life Center, Year 1	49,267		40,879	6,923	1,465
Dimock Health Center, Year 1	(14,985)			15	(15,000)
Uphams Corner Health Center, Year 1	9,647			27,647	(18,000)
Drug Education and First, Year 1	737		13,471	1,738	(14,472)
Fenway Community Center, Year 1	5,075			5,075	
Council of Elders, Year 1	8,726		29,463	19,726	(40,463)
Elderly Vans, Year 1	55,703		28,076	4,656	22,971
Day Care, Year 1	9,711			18,211	(8,500)
La Alianza Hispana, Year 1	(24,317)		36,232	4,684	(65,233)
Housing, Year 1	24,933			24,933	
Recreation, Year 1	12,852		16,605	30,810	(34,563)
Human Services, Year 2		2,153,000	983,269	636,720	533,011
Employee Benefits, Year 2		138,263	62,063		76,200
Contingency	4,381,157	(3,249,083)			1,132,074
<b>Total</b>	<b>\$17,856,580</b>	<b>\$39,175,000</b>	<b>\$26,175,753</b>	<b>\$20,010,523</b>	<b>\$10,845,304</b>
Amounts in Transit	746,746	(696,503)	1,411,702	(1,319,268)	(42,191)
<b>Balance per Auditing Department Records, June 30, 1977</b>	<b>\$18,603,326</b>	<b>\$38,478,497</b>	<b>\$27,587,455</b>	<b>\$18,691,255</b>	<b>\$10,803,113</b>

NOTE 1. Developed from records of the Office of Community Development.

NOTE 2. Program Grant Year 1: July 1, 1975 through June 30, 1976.  
Program Grant Year 2: July 1, 1976 through June 28, 1977.





**SECTION I**  
**STATE-BOSTON RETIREMENT SYSTEM**



## EXHIBIT I-1

City of Boston and County of Suffolk  
**STATE-BOSTON RETIREMENT SYSTEM**  
 Comparative Balance Sheets (000 Omitted)

For the Years Ended December 31, 1973, 1974, 1975, 1976

	1973	1974	1975	1976
<b>Assets:</b>				
Book Value of Bonds . . . . .	\$196,504	\$203,906	\$220,888	\$233,346
Deposits not on Interest . . . . .	5,577	15,672	22	587
Deposits on Interest . . . . .	25,040	5,752	479	506
	227,121	225,330	221,389	234,439
Interest Accrued on Bonds . . . . .	2,882	2,870	3,716	3,843
Interest Accrued on CD's . . . . .		169		
	2,882	3,039	3,716	3,843
<b>Due from Governmental Unit:</b>				
For Expense Fund from City . . . . .			137	
<b>Total Assets . . . . .</b>	<b>\$230,003</b>	<b>\$228,369</b>	<b>\$225,242</b>	<b>\$238,282</b>
<b>Fund Balances:</b>				
Annuity Savings Fund . . . . .	\$130,218	\$141,332	\$156,770	\$171,901
Annuity Reserve Fund . . . . .	41,125	45,668	49,940	56,428
Military Service Credit . . . . .	388	394	402	407
Pension Fund . . . . .	57,768	40,289	17,743	9,014
Expense Fund . . . . .	20	259		195
Pension Fund "12B" . . . . .	485	427	387	337
<b>Total Fund Balances . . . . .</b>	<b>\$230,003</b>	<b>\$228,369</b>	<b>\$225,242</b>	<b>\$238,282</b>

## EXHIBIT I-2

City of Boston and County of Suffolk  
STATE-BOSTON RETIREMENT SYSTEM

Comparative Statements of Receipts and Disbursements (000 Omitted)

For the Years Ended December 31, 1973, 1974, 1975, 1976

	1973	1974	1975	1976
<b>RECEIPTS:</b>				
From Members:				
Regular Contributions or Payments . . . . .	\$13,393	\$13,656	\$17,039	\$17,841
Voluntary Additional Contributions . . . . .	1	1	1	1
Late Entry Payments . . . . .	246	236	190	230
Re-deposits . . . . .	156	161	260	298
Deductions from Outside Sources . . . . .	719	771	800	754
Transfers from Outside Sources . . . . .	4,238	250	244	263
	18,753	15,075	18,534	19,387
From Employer:				
Contributions to Pension Fund . . . . .	34,734	18,059	24,941	39,540
Contribution for Expenses . . . . .	706	666	13	978
Workmen's Compensation Credit . . . . .	24	18	12	18
	35,464	18,743	24,966	40,536
Reimbursements from Other Sources . . . . .	7,977	418	51	541
Refund of Adjusted Pension . . . . .	7	79	37	25
From Interest:				
Net Interest on Bonds . . . . .	10,384	11,181	13,352	14,984
Net Interest on Deposits . . . . .	61	2,250	271	27
	10,445	13,431	13,623	15,011
Gross Profit on Sale or Maturity of Investments . . . . .			178	1,101
Accrued Interest on Bonds . . . . .	2,882	2,870	3,716	3,843
Due from City for Expense Fund . . . . .			266	(266)
Accrued Interest on CD's . . . . .		169		
Bond Amortization . . . . .	93	94	138	60
Total Receipts . . . . .	\$75,621	\$50,878	\$61,509	\$80,238

## EXHIBIT I-2

## City of Boston and County of Suffolk

## STATE-BOSTON RETIREMENT SYSTEM

## Comparative Statement of Receipts and Disbursements (000 Omitted)

For the Years Ended December 31, 1973, 1974, 1975, 1976

	1973	1974	1975	1976
<b>DISBURSEMENTS:</b>				
Annuity Payments . . . . .	\$4,243	\$4,776	\$5,230	\$5,721
Pension Payments . . . . .	23,283	27,199	31,722	34,522
Survivorship Payments . . . . .	2,730	3,130	4,102	4,436
Disability Pension Payments . . . . .	5,649	6,542	8,056	9,371
Accidental Death Benefits . . . . .	2,200	2,622	2,872	3,199
	38,105	44,269	51,982	57,249
Reimbursements to Other Systems . . . . .	671	1,601	1,209	363
<b>Refunds:</b>				
Deaths . . . . .	523	558	409	
All Others . . . . .	2,512	2,536	2,217	3,879
	3,035	3,094	2,626	3,879
Transfers to Other Systems . . . . .	130	178	274	249
Administrative Expenses . . . . .	390	426	538	517
Received for Expense and Pension Funds (used as income, 1971, 1972)	374			
Accrued Interest, December 31, prior year . . . . .	2,383	2,882	3,039	3,716
Gross Loss on Sale of Securities (Note 1) . . . . .			4,870	1,099
Bond Amortization . . . . .	49	62	96	125
<b>Total Disbursements . . . . .</b>	<b>\$45,137</b>	<b>\$52,512</b>	<b>\$64,634</b>	<b>\$67,197</b>
Excess (Deficiency) of Receipts over Disbursements . . . . .	\$30,484	(\$1,634)	(\$3,125)	\$13,041
Beginning Fund Balance . . . . .	199,520	230,004	228,368	225,242
<b>Ending Fund Balance (Note 2) . . . . .</b>	<b>\$230,003</b>	<b>\$228,369</b>	<b>\$225,242</b>	<b>\$238,283</b>

NOTE 1. Loss on the sale of municipal and low yielding treasury bonds, and replacement by higher yielding issues. The loss will be recovered in approximately five years with continued increased yield over life of replacement bonds.

NOTE 2. Amounts may not add due to rounding.





**MISCELLANEOUS SCHEDULES, CHARTS AND  
STATISTICAL FACTS**



City of Boston and County of Suffolk  
VALUATIONS, NET DEBT, TAX WARRANTS AND TAX RATES

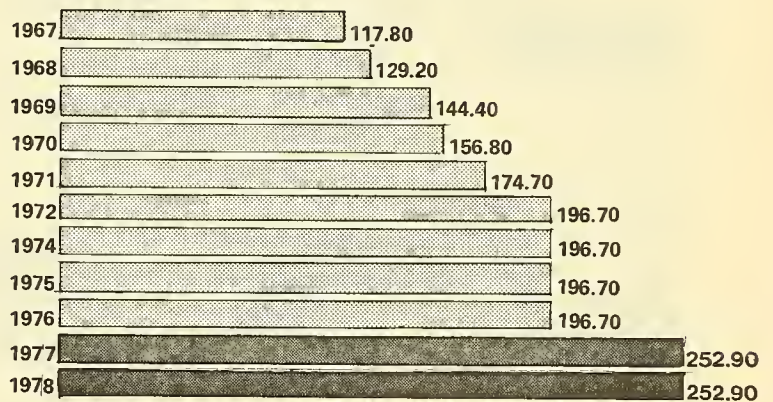
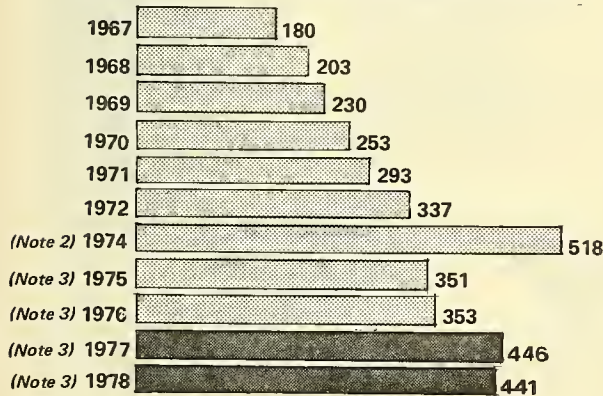
1967 - 1978

VALUATION (in dollars)

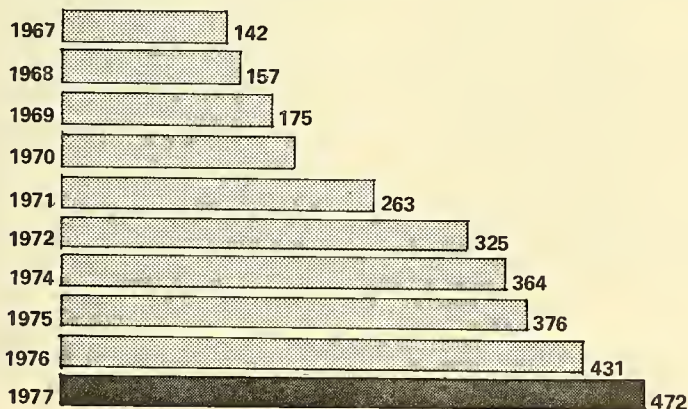


ASSESSOR'S TAX WARRANTS in millions of dollars

TAX RATES in dollars



NET FUNDED DEBT (in millions of dollars)



Note 1. June 30, 1974, 1975, 1976 and 1977

Note 2. 18 months ended June 30, 1974.

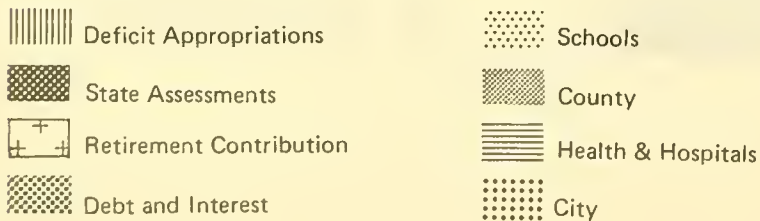
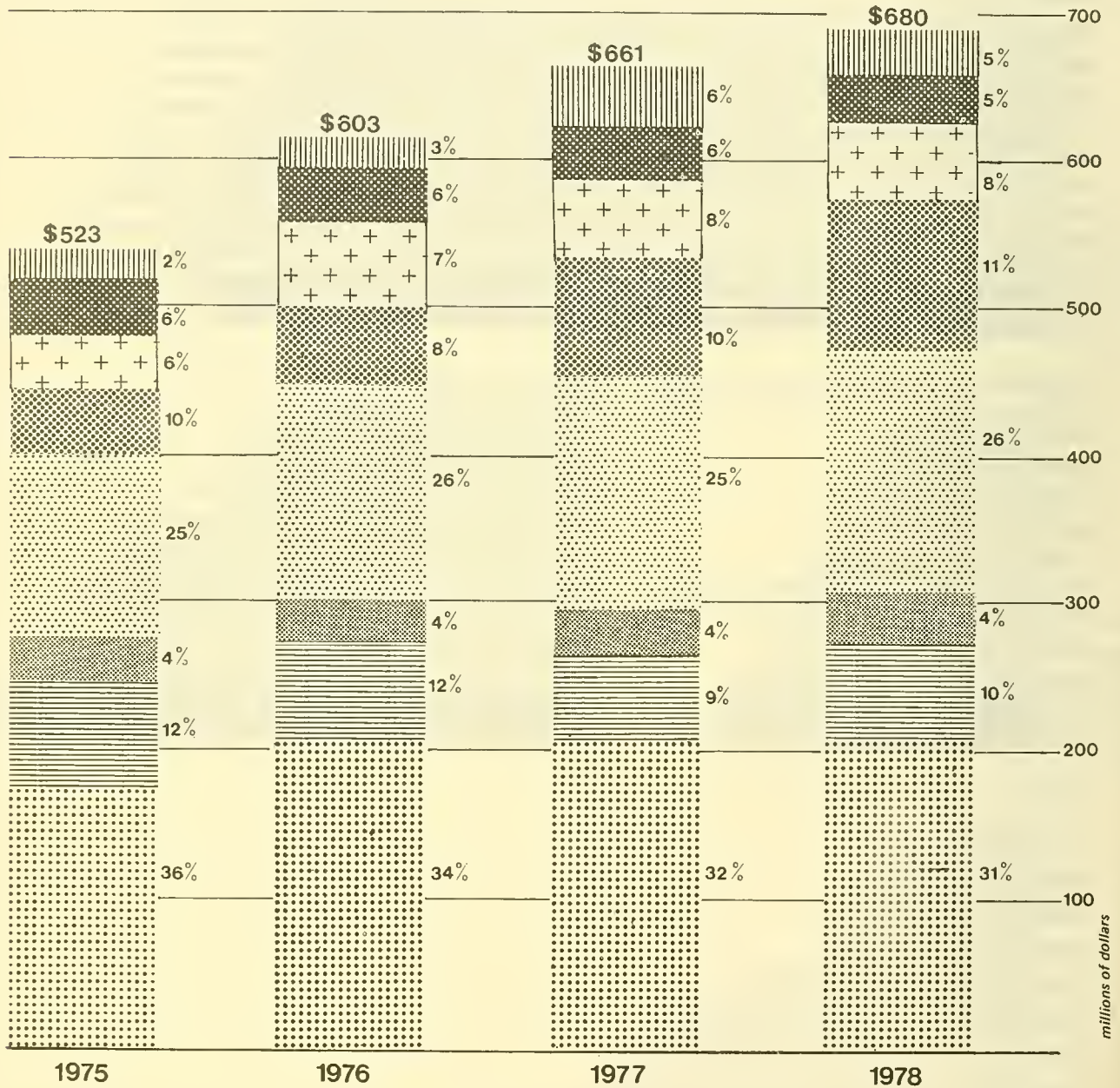
Note 3. Years ended June 30, 1975, 1976 and 1977



City of Boston and County of Suffolk

TAX RATE APPROPRIATIONS

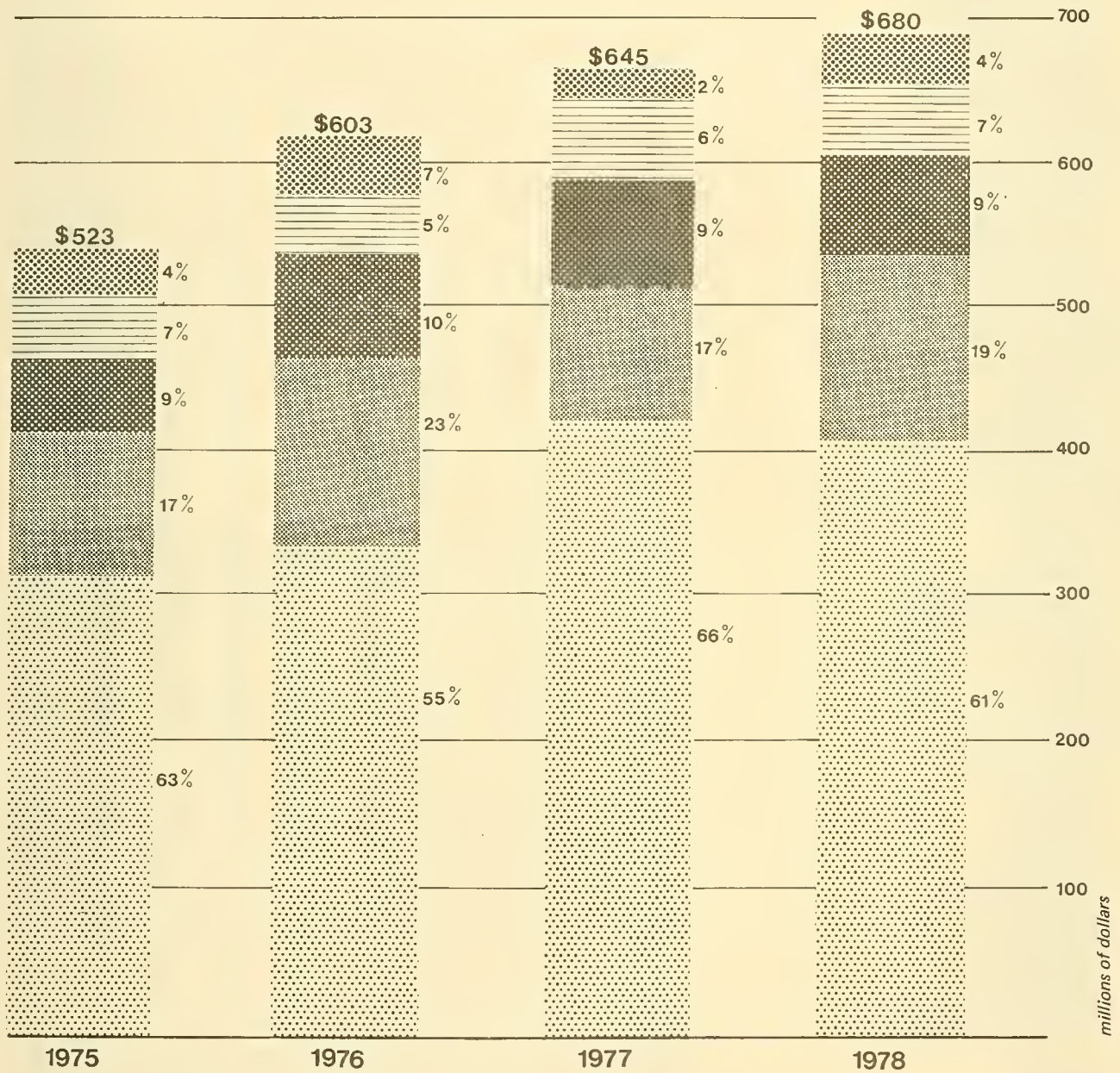
1975-1978



City of Boston and County of Suffolk

TAX RATE REVENUES

1975-1978



- Parking Meter fees
- Motor Vehicles Excise Tax
- Departmental
- Health and Hospitals
- Federal Revenue Sharing
- Revenues from State
- Real and Personal Property Tax Levy (Net)



**Number of Officials and Employees of City and County Departments as Required  
Under the Provisions of Chapter 486, Section 27, of the Acts of 1909 as  
Amended (City Charter)**

	Feb. 1, 1968	Feb. 1, 1969	Feb. 1, 1970	Feb. 1, 1971	Feb. 1, 1972	Feb. 1, 1973	Feb. 1, 1974	Feb. 1, 1975	Feb. 1, 1976	Feb. 1, 1977
Mayor's Office.....	24	64	41	24	33	27	31	36	36	28
Animal Control Commission.....	—	—	—	—	—	—	2	2	3	1
Board of Rent Appeal.....	—	—	—	16	36	49	59	55	54	48
Civil Defense Activities.....	9	15	13	11	10	9	—	—	—	—
Bond Allotment Plan.....	5	4	4	3	2	4	2	2	2	2
Commission on Affairs of the Elderly.....	—	3	3	12	17	13	12	13	14	20
Public Celebrations Department.....	2	2	1	—	1	2	1	—	1	1
Model Cities Program.....	2	31	162	259	261	—	—	—	—	—
Model Neighborhood Board.....	—	5	36	59	73	73	55	45	—	—
Neighborhood Improvement.....	31	32	—	—	—	—	—	—	—	—
Conservation Commission.....	—	—	—	—	—	1	1	2	2	—
Youth Activities Bureau.....	57	56	54	59	57	50	47	51	45	37
Human Task Force.....	—	—	28	34	34	22	22	19	31	18
Economic Development and Industrial Commission.....	—	—	10	11	10	15	14	16	16	18
Council on Drug Abuse.....	—	—	2	9	25	8	6	6	8	5
Safe Streets Act.....	—	—	3	42	49	24	27	25	25	19
Office of the Boston Bicentennial.....	—	—	—	—	—	—	13	15	12	1
Office of Development.....	1	1	3	1	—	—	—	—	—	—
Office of Public Service.....	—	59	112	119	120	112	98	102	132	131
City Council.....	9	9	9	9	9	9	9	9	9	9
City Council Officers and Employees.....	17	24	18	23	25	24	25	29	29	26
Administrative Services Department:										
Director's Office.....	10	14	19	19	13	13	13	10	10	10
Manpower Planning.....	—	—	—	5	9	—	—	—	—	—
Personnel and Budget Division.....	26	31	32	32	33	28	39	28	34	73
Public Service Careers.....	—	—	—	—	6	—	—	—	—	—
Purchasing Division.....	30	27	30	32	32	31	32	30	28	29
Printing Section.....	80	72	66	73	75	75	73	70	70	66
Complaints Division.....	2	—	—	—	—	—	—	—	—	—
Data Processing.....	16	23	56	56	52	50	49	49	46	49
Air Pollution Commission.....	—	—	4	4	6	5	4	4	—	—
Assessing Department.....	104	105	100	98	110	96	94	85	87	82
Auditing Department.....	61	59	51	52	53	44	44	51	57	54
Auditorium Commission.....	7	8	8	8	8	9	12	14	10	12
Boston Arena.....	—	—	—	—	—	—	—	—	—	12
Boston Retirement Board.....	23	25	24	26	31	31	32	31	31	28
Boston Traffic Department.....	159	186	191	189	182	173	184	194	191	184
Building Department.....	155	149	151	149	148	143	141	142	140	124
Board of Appeal.....	9	7	8	8	8	8	8	8	8	9
Board of Examiners.....	5	5	5	5	5	5	5	5	5	5
City Clerk Department.....	15	15	15	15	15	15	14	14	14	14
Registry Division.....	37	34	33	37	37	36	34	35	36	35
City Record, Publication of.....	1	1	1	2	1	2	2	2	2	2
Conservation Commission.....	—	—	—	—	—	—	—	—	—	—
Election Department.....	50	43	46	53	52	51	45	42	44	42
Emergency Employment Act — Administration.....	—	—	—	8	8	—	—	—	—	—
Finance Commission.....	7	7	7	6	6	7	6	6	6	6
Fire Department.....	2,038	2,022	2,073	2,127	2,190	2,200	2,115	2,149	2,114	2,084
Government Center.....	1	—	—	—	—	—	—	—	—	—
Hospital Department:										
Hospital Division.....	3,899	3,799	4,032	4,585	4,459	4,590	3,689	3,679	3,637	3,354
Sanatorium Division.....	397	405	405	447	446	481	439	457	466	408
Long Island Hospital Division.....	377	388	430	471	483	499	493	526	548	512
Housing Inspection Department:										
Housing Inspection Division.....	85	81	121	127	184	87	85	94	90	204
Weights and Measures Division.....	18	18	16	17	16	16	16	16	17	16
Law Department.....	59	62	58	67	65	63	61	60	61	56
Workmen's Compensation Service.....	7	7	6	6	6	5	5	5	6	5
Library Department.....	761	817	803	803	783	811	790	812	741	712
Licensing Board.....	17	17	15	14	13	14	14	13	13	14
Parks and Recreation Department.....	578	542	567	571	566	502	444	437	426	430
Cemetery Division.....	57	63	53	54	52	58	53	47	50	47
Police Department.....	2,697	3,012	3,090	3,394	3,289	3,195	3,021	3,157	3,058	2,933
Public Facilities Department.....	43	54	74	98	95	93	81	85	165	105
Public Works Department:										
Central Office.....	41	42	50	41	40	40	39	39	37	30
Automotive Division.....	112	135	157	159	137	135	82	78	95	98
Bridge Service.....	67	64	59	57	56	54	50	49	44	43
Highway Service.....	535	569	551	566	484	470	447	437	425	413
Sanitary Service.....	259	241	213	217	241	235	218	201	123	102
Sewer Service.....	107	106	120	128	112	105	97	95	94	89
Survey Division.....	50	49	53	55	53	50	47	48	45	49
Water Service.....	232	169	213	225	227	223	268	263	256	245
Real Property Department:										
Real Property Division.....	19	17	18	18	17	14	15	18	17	16
Buildings Division.....	211	211	222	220	208	179	168	155	190	151
Market Division.....	6	5	6	5	5	5	4	4	4	4
School Buildings Department.....	58	57	70	70	69	71	70	66	69	66
School Department.....	7,203	7,512	8,137	8,087	8,159	8,323	7,704	7,910	7,744	7,988
Treasury Department:										
Collecting Division.....	76	78	73	75	79	67	71	69	61	59
Treasury Division.....	28	31	32	31	31	24	26	28	27	33
Veterans' Services Department.....	65	67	73	70	66	61	59	51	55	51
Veterans' Graves Registration.....	3	3	3	3	3	3	3	3	3	3
Welfare Department.....	1,029	—	—	—	—	—	—	—	—	—
County of Suffolk.....	22,089	21,759	23,049	24,368	24,286	23,938	21,931	22,300	21,919	21,522
	1,245	1,312	1,344	1,373	1,366	1,386	1,398	1,330	1,545	1,584
	23,334	23,071	24,393	25,741	25,652	25,324	23,329	23,630	23,464	23,106

EN. NOTE: The above figures include permanent, temporary, emergency, and part-time employees on city and county payrolls on February 1, 1977, except employees whose salaries are federally funded.













